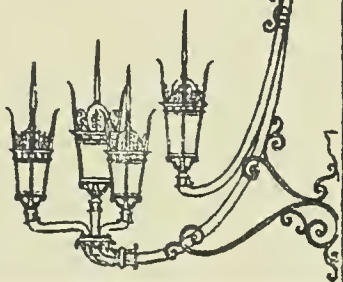


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ANNUAL FINANCIAL REPORT

CITY OF BOSTON & COUNTY OF SUFFOLK



FISCAL YEAR ENDED
JUNE 30, 1985

AUDITING DEPARTMENT
LEON P. STAMPS
City Auditor

ANNUAL FINANCIAL REPORT

CITY OF BOSTON & COUNTY OF SUFFOLK



FISCAL YEAR ENDED
JUNE 30, 1985

RAYMOND L. FLYNN, MAYOR.

AUDITING DEPARTMENT
LEON P. STAMPS
City Auditor

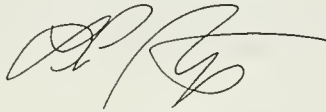
ACKNOWLEDGMENTS

This report required the extra efforts of a number of Auditing Department staff members. I personally am most appreciative of their dedication, extraordinary effort and professionalism exhibited during the compilation and production process. Thanks are truly in order to each member of my staff, both present and past.

In addition, we are grateful for the invaluable assistance and professional guidance given to us by the staff from our external auditors, Peat, Marwick, Mitchell & Co.

Finally, I thank Mayor Raymond L. Flynn, members of the City Council and the Audit Committee for their continued interest and support in planning and administering the City's fiscal operations in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'L. P. Stamps', with a long horizontal flourish extending to the right.

LEON P. STAMPS,
City Auditor.

FINANCIAL SUMMARY

The section below describes the significant highlights of the City's operations for the year ended June 30, 1985.

General Government Functions:

The City generated total revenues of \$996 million during the year ended June 30, 1985. This represented an increase of 8.5 percent over the \$918 million generated during fiscal 1984. Property tax revenues and State assistance continued to be the two most significant sources of revenues, generating in the aggregate, over 70 percent of the total general fund revenues for 1985.

For the first year since the enactment of Proposition 2 $\frac{1}{2}$ in 1980, the City was not required to reduce its tax levy on property already on the tax rolls. In fact, the tax levy was permitted within the stringent constraints of Proposition 2 $\frac{1}{2}$, to go up the full 2 $\frac{1}{2}$ percent over its 1984 limit. In addition, the city continued to add substantial new growth to its tax rolls so that the overall tax levy, net of the required reserves in exemptions and abatements, increased \$32 million or greater than 10 percent.

Revenues received from the Commonwealth during the year increased by almost \$55 million. Approximately \$27 million or 49 percent of this increase came from the City's share of the increased "growth tax" revenues collected by the State. This includes 40 percent of the increased collection in State sales, personal income and corporate excise taxes.

The remaining increase substantially resulted from "Chapter 121A" — Urban Redevelopment Corporation Excises. These funds represent monies paid in lieu of the normal property tax, on certain urban redevelopment projects in areas considered by the Federal and State governments as "economically disadvantaged." A portion of the 1985 increase, approximately \$8 million, was to compensate for previous years. The balance of the increase, about \$20 million, came from increased assessments.

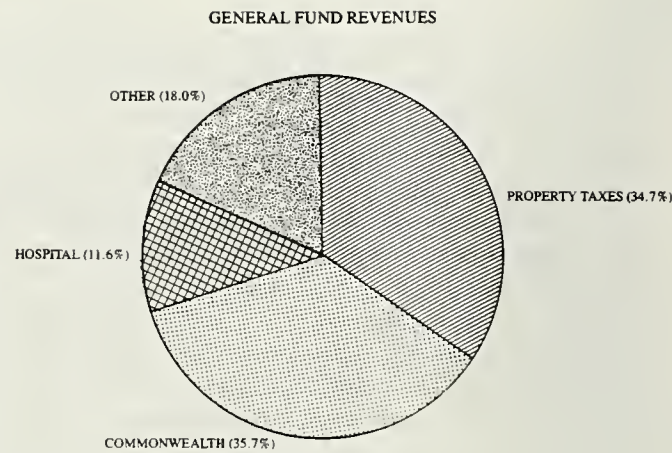
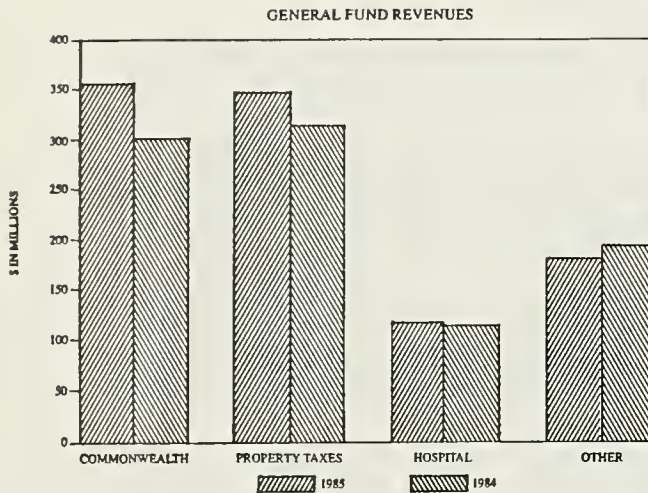
However, other available funds were reduced during 1985 due to the inclusion in 1984 of one-time, non-recurring items. These items are identified in Schedule 8 of this report. This reduction is in accordance with the City's intent to eliminate dependency on non-recurring revenues and become self-supporting on an annual basis.

Overall, actual revenues and other available funds exceeded their budgeted amounts by over \$6 million. This was the first year that the City experienced a revenue surplus, rather than a revenue deficit, since 1980.

The following table presents a summary of the various revenue classifications on a budgetary basis with prior year comparisons.

REVENUES CLASSIFIED BY SOURCE GENERAL FUND (IN MILLIONS OF \$)

Revenues by Source	Amount		% of Total		Increase (Decrease) from 1984	
	1985	1984	1985	1984	Amount	Percent
Property Taxes	345.7	313.2	34.7	34.1	32.5	10.4
Motor Vehicle Excises	10.7	8.6	1.1	.9	2.1	24.4
Departmental	24.7	22.5	2.5	2.5	2.2	9.8
Hospital	115.5	112.7	11.6	12.3	2.8	2.5
Commonwealth	355.1	300.5	35.7	32.7	54.6	18.2
Payments in Lieu of Taxes	17.2	14.2	1.7	1.6	.3	21.1
Fines	31.2	25.5	3.1	2.8	5.7	22.4
Investment Income (Note 1)	15.8	13.4	1.6	1.4	2.4	17.9
Licenses and Permits (Note 1)	12.7	10.4	1.2	1.1	2.3	22.1
Available Funds	10.7	63.8	1.1	6.9	(53.1)	(83.2)
Transfers from Other Funds	27.0	22.1	2.7	2.4	4.9	22.1
Sales of Garages	29.6	11.1	3.0	1.3	18.5	100.7
Totals	995.9	918.0	100.0	100.0	77.9	8.5



Expenditures for general fund operations, on a Statutory Basis of Accounting, amounted to \$1,009 million during the year. This level was \$19 million in excess of the amount appropriated. The \$19 million appropriation deficit was favorably offset by the \$6.2 million revenue surplus resulting in a net operation deficit of \$12.9 million. The major areas of extra expenditures were:

Millions of Dollars

Health and Hospitals 9.7

Execution of Courts 3.8

Public Safety, including county correctional facilities 6.0

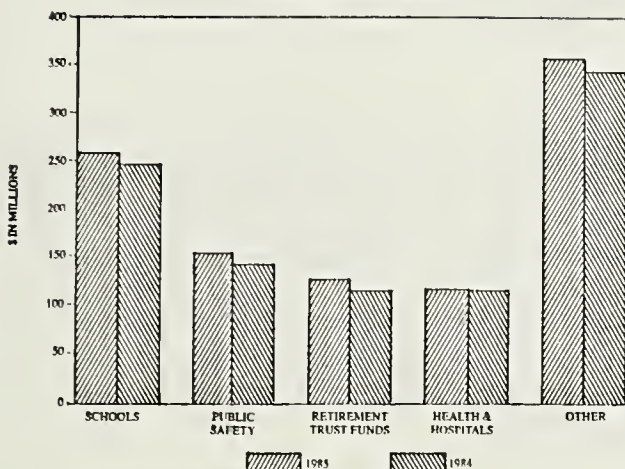
Expenditures were either close to budget or slightly under budget.

Expenditures by major service areas, increases and decreases from the prior year are shown in the following table:

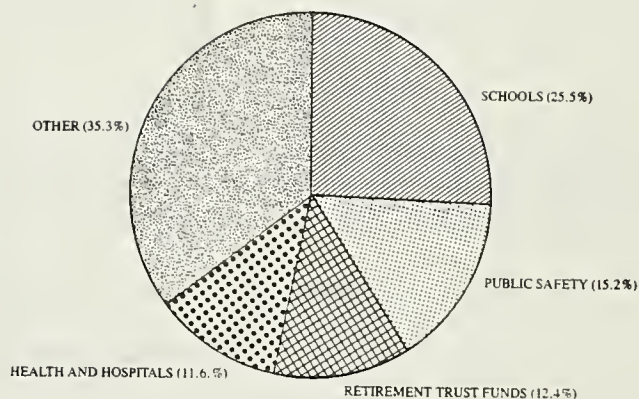
EXPENDITURES CLASSIFIED BY MAJOR SERVICE AREA
GENERAL FUND
(IN MILLIONS OF \$)

Expenditure by Major Service Area	Amount		% of Total		Increase (Decrease) from 1984	
	1985	1984	1985	1984	Amount	Percent
General Government	33.5	45.8	3.4	4.3	(7.3)	(17.8)
Public Safety	153.5	142.2	15.2	14.8	11.3	7.9
Public Works	39.8	42.4	3.9	4.4	(2.6)	(6.1)
Property and Development	18.7	20.7	1.9	2.2	(2.0)	(9.7)
Parks and Recreation	8.1	9.0	.8	.9	(.9)	(10.0)
Human Services (Note 2)	5.4	5.3	.5	.5	.1	1.9
Library	12.6	12.1	1.2	1.3	.5	4.1
Schools	257.1	245.0	25.5	25.6	12.1	4.9
Health and Hospitals	116.7	114.6	11.6	12.0	2.1	
County Operations	17.5	17.6	1.7	1.8	(.1)	(.5)
Execution of Courts	4.9	6.1	.5	.6	(1.2)	(19.7)
Employee Benefits	35.6	28.9	3.5	3.0	6.7	23.2
Contributions to Retirement						
Trust Funds	124.9	113.1	12.4	11.8	11.8	10.4
Debt Service	76.7	69.8	7.6	7.3	6.9	9.9
Commonwealth of Mass. —						
Assessments	50.1	47.8	5.0	5.0	2.3	4.8
Prior years' deficits	53.7	42.4	5.3	4.5	11.3	26.7
Totals	1,008.8	957.8	100.0	100.0	51.0	5.3

GENERAL FUND EXPENSES



GENERAL FUND EXPENSES



Special Revenue Funds:

The City received approximately \$96 million in Federal grants, \$9.4 million in various State aid programs and locally generated restricted revenues amounting to almost \$11.2 million. This compares with approximately \$108 million, \$13 million, and \$10 million, respectively, for 1984 as reported on the same basis of accounting.

Federal revenue sharing funds of \$18.0 million was appropriated and expended for general government purposes during 1985. This was about \$500,000 less than the amount appropriated during 1984.

CDBG funds received during 1985 amounted to \$42.7 million as compared with \$55 million received during the previous fiscal year. The Block Grant comprises approximately 37 percent of the Federal funds received by the City.

The City also received \$31.5 million of assistance dedicated to educational and ancillary school-related purposes. This compares with \$30 million received during FY 1984. Funds received during the year dedicated to various employment and training purposes (previously known as CETA) amounted to \$5.9 million versus \$7.5 million received during 1984.

Schedules 14 through 18 provide a more comprehensive review of special revenue funds received and expended.

Capital Projects Funds:

During the year, the City issued \$65 million of general obligation debt for capital project purposes. In addition, another \$4.6 million was provided from a portion of the sale of garages as noted above.

Approximately \$33.6 million of this new issue was expended and \$28.7 million was encumbered as of the end of the fiscal year.

Schedule 19 provides a listing of the projects, by category, undertaken with these proceeds.

The preceding comparative summary of operations has been based on the City's records maintained on the Commonwealth's "Statutory" Basis of Accounting which varies, as noted above, in certain respects from G.A.A.P. Section II of this report contains a schedule for each fund type that reconciles the differences.

NOTE 1. Revenues from Licenses and Permits and Investment Income were combined and reflected in the Departmental amount for 1984.

NOTE 2. Expenditures for Human Services was combined and reflected in the General Government amount for 1984.

CITY OF BOSTON AND COUNTY OF SUFFOLK

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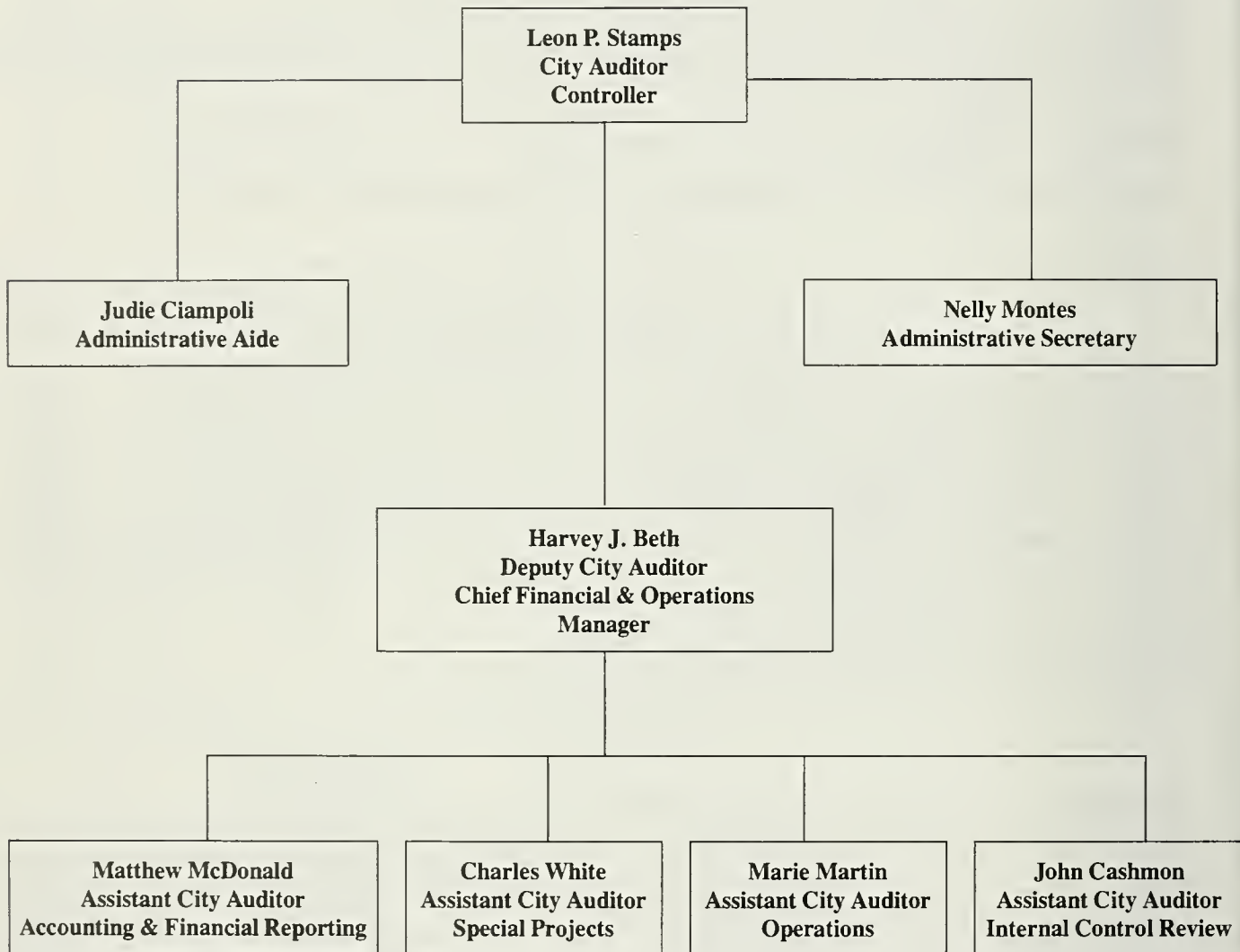
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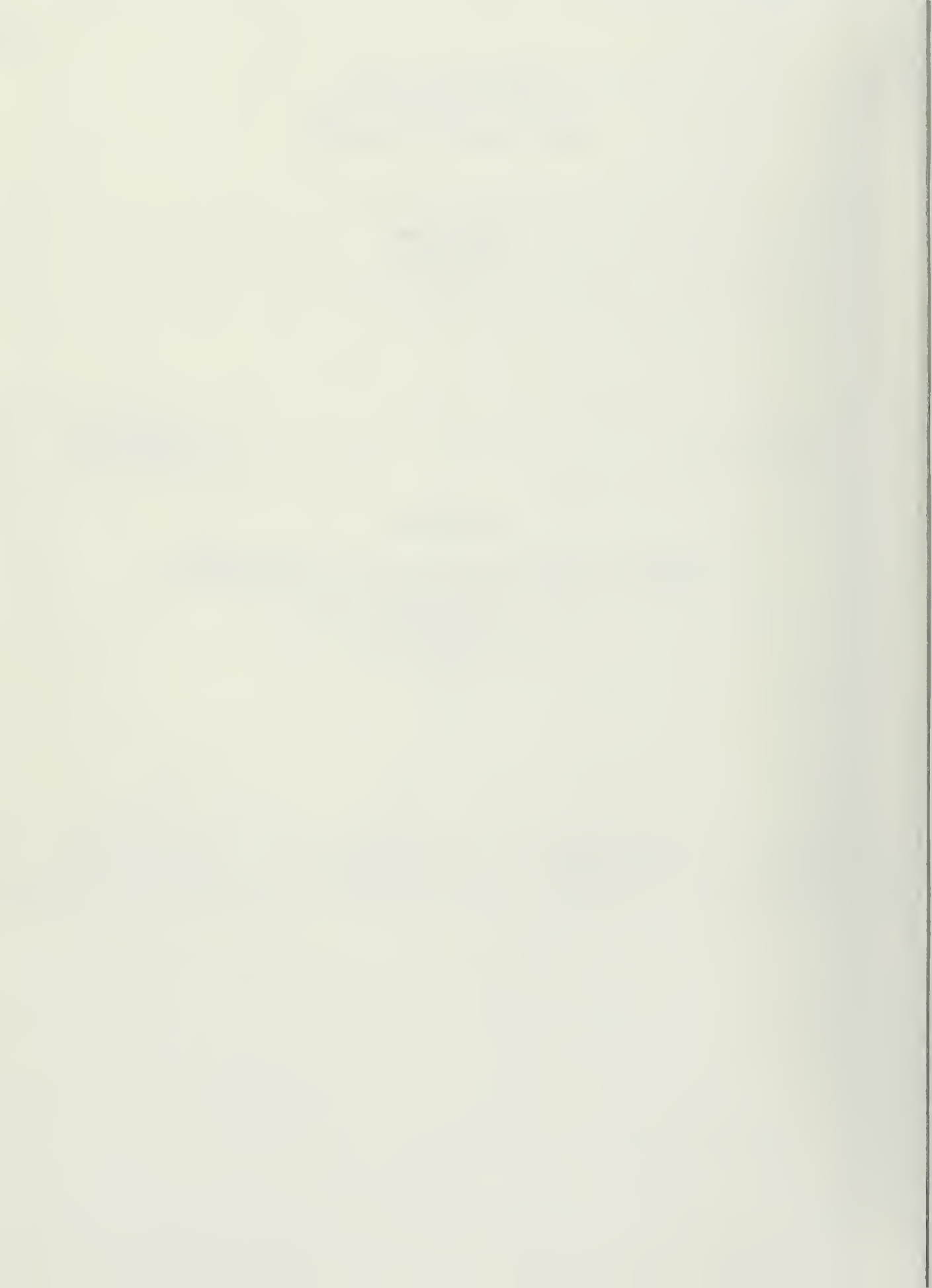
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Jeanine Fox
Stephen Roberts
Cosimo Vacca

**City of Boston
Auditing Department
Organizational Chart**



SECTION I
GENERAL PURPOSE FINANCIAL STATEMENTS
Year Ended June 30, 1984





Peat, Marwick, Mitchell & Co.
 Certified Public Accountants
 One Boston Place
 Boston, Massachusetts 02108
 617-723-7700

To the Honorable Mayor of the
 City of Boston:

We have examined the combined financial statements of the City of Boston as of June 30, 1985 and for the year then ended as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of certain entities and accounts which aggregate the following percentages of total assets and revenues of the respective funds:

	Percentage of	
	<u>Total assets</u>	<u>Total revenues</u>
Special Revenue Funds	18	1
Capital Projects Funds	16	35
Enterprise Funds	20	18
Trust and Agency Funds	85	98
General Long-Term Obligations		
Account Group	2	-

These statements were examined by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included for these entities and accounts, is based solely upon the reports of the other auditors.

As described in note 1, current financial statements for the City's public library trust funds are not available. Accordingly, financial information for these funds is not included in the accompanying combined financial statements as required by generally accepted accounting principles.

The City and the Boston Redevelopment Authority have not maintained records of the cost of their general fixed assets and, therefore, a Statement of General Fixed Assets is not presented in the accompanying combined financial statements as required by generally accepted accounting principles.

With the adoption of Chapter 372 of the Acts of 1982 reimbursement regulations (Chapter 372), Boston City Hospital is being reimbursed by the Medicare and Medicaid programs for a portion of free care provided to patients. As described in note 16, it is not practical to reasonably estimate the amount of free care reimbursement which will ultimately be received and retained under the Chapter 372 system.



To the Honorable Mayor of the
City of Boston
Page Two

As described in note 16, the City has numerous pending property tax abatement applications. Due to the uncertainties surrounding the amount the City will ultimately be required to refund to taxpayers and when the refunds will be paid, we are unable to satisfy ourselves as to the adequacy of the City's \$145.2 million liability for estimated tax refunds and the classification of the liability between the \$52.7 million recorded in the General Fund and the \$92.5 million recorded in the General Long-Term Obligations Account Group.

In our opinion, based on our examination and the reports of other auditors and except for the effects of the departures from generally accepted accounting principles described in paragraphs two and three and subject to the effects of such adjustments, if any, as might have been required had the outcome of the uncertainties discussed in paragraphs four and five been known, the aforementioned combined financial statements present fairly the financial position of the City of Boston as of June 30, 1985, the results of its operations and changes in financial position of Proprietary Fund Types and similar Trust Funds and changes in assets and liabilities of the Agency Funds for the year then ended, in conformity with generally accepted accounting principles which have been applied on a basis consistent with that of the preceeding year, except for the changes, with which we concur, in (a) the method of accounting for operating transfers from the City's General Fund to the Health and Hospitals Enterprise Fund as described in note 15, (b) the inclusion in the financial statements of the Economic Development and Industrial Corporation of Boston as described in note 1 and (c) the method of accounting for certain investments of trust funds as described in note 15.

Peat, Marwick, Mitchell & Co

December 12, 1985, except for the
Economic Development and Industrial
Corporation of Boston and the Boston
Redevelopment Authority as to which
the dates are January 10, 1986, and
February 25, 1986, respectively

CITY OF BOSTON

Combined Balance Sheet - All Fund Types and Account Group

June 30, 1985
(with comparative amounts for the General Fund for 1984)
(in thousands)

Assets	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Account Group	Total (Memorandum Only) 1985
	General	Special Revenue	Debt Service	Capital Projects				
	1985	1984						
Cash and short-term investments	\$ 156,187	\$ 140,607	\$ 4,360	\$ 16,289	\$ 127,006	\$ 6,050	\$ -	\$ 432,416
Other investments	-	-	4,839	8,668	14,490	-	-	458,187
Receivables (net, where applicable, of allowances for estimated uncollectible amounts):								
Property taxes (note 4)	8,203	4,191	-	-	-	-	-	8,203
Motor vehicle excise	1,252	2,584	-	-	-	-	-	1,252
Intergovernmental	27,173	36,183	-	-	-	7,259	-	58,213
Accounts (note 5)	9,405	5,847	439	10,715	45,493	22,759	-	90,658
Due from other funds	33,480	2,161	2,418	6,074	59,986	31,898	-	145,088
Loans (note 6)	-	-	-	-	19,448	-	-	19,448
Inventories (note 7)	-	-	-	-	1,691	-	-	1,691
Other assets	-	-	93	-	4,046	6,162	-	12,095
Property, plant and equipment (net of accumulated depreciation) (note 9)	-	-	-	-	-	191	-	96,214
Amount available in debt service funds	-	-	-	-	-	-	24,549	24,549
Amounts to be provided for the retirement of general long-term obligations by (note 11):								
City of Boston	-	-	-	-	-	-	981,237	981,237
Commonwealth of Massachusetts	-	-	-	-	-	-	77,243	77,243
Boston Water and Sewer Commission	-	-	-	-	-	-	5,540	5,540
Boston Redevelopment Authority	-	-	-	-	-	-	1,894	1,894
Total assets	\$ 235,700	\$ 191,573	\$ 46,012	\$ 27,814	\$ 160,079	\$ 232,877	\$ 1,090,463	\$ 2,413,928

See accompanying notes to combined financial statements.

CITY OF BOSTON

Combined Balance Sheet - All Fund Types and Account Group, Continued

June 30, 1985
(with comparative amounts for the General Fund for 1984)
(in thousands)

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects				
Liabilities	1985	1984			Enterprise	Trust and Agency	Long-Term Obligations	1985
Warrants and accounts payable	\$ 88,522	\$ 36,365	\$ 8,048	\$ 3,136	\$ 10,969	\$ 21,001	\$ -	\$ 131,676
Accrued liabilities:								
Tax abatement refunds	52,660	53,200	-	-	-	-	92,504	145,164
Judgments and claims	6,444	6,818	-	3,052	2,581	-	10,094	22,171
Sick and vacation (note 11)	-	-	-	-	2,994	-	46,664	49,654
Retirement costs (notes 10 and 11)	-	-	-	-	46,863	-	363,064	409,927
Third-party payors of health care costs	-	-	-	-	36,097	-	-	36,097
Other	30,446	30,603	6,039	2,662	8,073	21,134	-	68,354
Intergovernmental	-	-	-	113	15,840	-	-	15,953
Due to other funds	31,089	57,584	4,671	30,091	4,591	6,634	52,438	129,514
Matured interest and bonds payable	-	-	-	-	-	-	-	3,265
Obligations under capital leases (note 9)	-	-	-	-	3,055	-	-	3,055
General obligation bonds and notes payable (notes 11 and 12)	-	-	-	-	-	-	-	-
Demand notes payable	-	-	-	1,601	20,140	-	525,699	547,440
Total liabilities	209,161	184,570	18,758	5,136	151,203	48,769	1,090,463	1,567,410
Fund Equity								
Proprietary fund equity	-	-	-	-	81,674	-	-	81,674
Other fund equity:								
Reserved for:								
Encumbrances	44,568	37,552	14,952	30,444	-	-	-	89,964
Continuing appropriations	929	10,574	-	-	-	-	-	929
Appropriations	-	-	-	11,063	-	-	-	11,063
Employees' retirement system	-	-	-	-	-	520,061	-	520,061
Debt service	-	-	-	-	-	-	-	24,549
Unreserved:								
Designated	-	-	1,894	72,781	-	2,434	-	77,109
Undesignated	(18,958)	(41,123)	10,408	-	-	49,719	-	41,169
Total fund equity	26,539	7,003	27,256	114,288	81,674	572,214	-	846,518
Commitments and contingencies (note 16)								
Total liabilities and fund equity	\$ 235,700	\$ 191,573	\$ 46,012	\$ 160,079	\$ 232,877	\$ 620,983	\$ 1,090,463	\$ 2,413,928

See accompanying notes to combined financial statements.

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds

Year Ended June 30, 1985
(with comparative amounts for the General Fund for 1984)
(in thousands)

	Governmental Fund Types				Fiduciary Fund Type Expendable Trust	Total (Memorandum Only) 1985
	General	Special Revenue	Debt Service	Capital Projects		
Revenues:	1985	1984				
Local:						
Real and personal property taxes, net (note 4)	\$ 338,022	\$ 305,082	\$ -	\$ -	\$ -	\$ 338,022
Motor vehicle excise	9,356	9,511	-	-	-	9,356
Designated excise (note 11)	-	-	8,151	-	-	8,151
Payments in lieu of taxes	43,702	19,494	-	-	-	43,702
Licenses and permits	12,062	10,170	-	-	-	12,062
Fines and forfeits	33,314	25,906	-	-	-	33,314
Investment income	16,127	13,375	666	-	-	21,385
Departmental charges and miscellaneous	26,484	23,395	1,031	1,246	2,315	43,938
Total local revenues	479,067	402,733	8,961	10,004	2,716	509,930
Intergovernmental:						
Federal	-	-	90,647	-	-	92,393
Commonwealth of Massachusetts	299,555	267,406	4,292	-	-	312,389
Other	5,124	4,870	-	-	-	6,464
Total intergovernmental revenues	304,679	272,276	1,340	-	-	411,246
Total revenues	783,746	680,009	103,900	10,222	2,716	921,176
Expenditures:						
Current operations:						
General government	38,605	33,617	2,653	-	334	41,672
Public safety	123,537	126,955	26,638	-	-	150,175
Public works	37,570	37,960	51	-	467	38,088
Property and development	15,085	17,326	-	-	-	15,085
Libraries	12,481	12,271	910	-	-	13,391
Parks and recreation	6,967	8,296	1,479	-	883	9,329
Community development	639	661	37,686	-	-	38,325
Human services	4,981	5,116	3,113	-	-	8,094
Schools	252,203	232,205	33,791	-	23	286,017
County	17,416	17,565	-	-	-	17,416
Retirement costs (note 10)	92,461	81,309	709	507	-	93,677
Other employee benefits	33,264	27,323	-	-	-	33,284
Judgments and claims	6,742	12,362	-	-	-	6,742
State and district assessments	49,692	47,531	-	-	-	49,692
Miscellaneous	5,788	3,523	115	-	-	5,903
Capital outlays	7,516	7,378	11,770	30,513	-	49,807
Debt service	3,600	2,293	-	136	-	80,014
Total expenditures	708,647	660,391	118,923	31,156	1,707	936,711
Excess (deficiency) of revenues over expenditures	73,099	11,618	(15,023)	(10,964)	1,009	(15,535)
Other financing sources (uses):						
Funding loan act (note 13)	29,627	11,092	-	7,135	-	36,762
Proceeds of bonds (note 11)	-	-	-	65,000	-	65,000
Operating transfers in (out), net (note 14)	(78,082)	(50,696)	3,239	1,813	15	(2,352)
Total other financing sources (uses), net	(48,455)	(39,604)	3,239	73,948	15	99,405
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses before cumulative effect of change in accounting principle	26,644	(27,986)	(11,784)	63,084	1,024	83,870
Cumulative effect on prior years of change in accounting principle (note 15)	-	-	-	-	-	-
Fund equity, beginning of year	(7,108)	30,478	-	-	668	(6,440)
Fund equity, end of year	19,536	2,492	4,902	63,084	1,692	77,430
Fund equity, and of year	7,003	4,511	39,038	51,204	26,537	141,429
See accompanying notes to combined financial statements.	\$ 26,539	\$ 7,003	\$ 27,254	\$ 24,549	\$ 26,229	\$ 218,059

CITY OF BOSTON

Statement of Revenues and Expenditures - Budgetary Basis

June 30, 1985

(with comparative amounts for 1984)
(in thousands)

	1985			Variance Favorable (Unfavorable)	1984 Actual
	Original Budget	Final Budget	Actual		
Revenues, transfers and available funds:					
Real and personal property taxes	\$ 345,045	\$ 345,045	\$ 345,678	\$ 633	\$ 313,179
Motor vehicle excise	11,028	11,028	10,688	(340)	8,588
Departmental and other revenue	31,727	32,661	29,479	(3,182)	24,928
Hospital	115,248	115,248	115,473	225	112,717
Commonwealth of Massachusetts	345,005	347,286	354,118	6,832	300,451
Payments in lieu of taxes	15,262	15,262	15,430	168	13,691
Licenses and permits	10,807	10,807	12,276	1,469	9,956
Investment income	17,641	17,641	15,822	(1,819)	13,403
Fines	27,457	27,457	29,740	2,283	24,154
Sale of garages	29,631	29,631	29,627	(4)	11,093
Transfer from other funds	27,055	27,055	26,977	(78)	22,145
Other available funds	<u>10,574</u>	<u>10,574</u>	<u>10,574</u>	-	<u>63,810</u>
Total revenues, transfers and other available funds	986,480	989,695	995,882	6,187	918,115
Less prior year deficits	<u>53,691</u>	<u>53,691</u>	<u>53,691</u>	-	<u>42,365</u>
Net revenue available for appropriation	932,789	936,004	942,191	6,187	875,750
Expenditures and encumbrances:					
General government	33,677	34,560	33,843	717	30,402
Human services	5,347	5,250	5,104	146	8,280
Public safety	150,266	150,266	153,452	(3,186)	149,590
Public works	40,233	40,233	39,830	403	42,378
Property and development	19,000	19,000	18,687	313	20,701
Parks and recreation	8,104	8,095	8,087	8	9,038
Library department	11,411	12,625	12,638	(13)	12,100
Schools	255,062	257,062	257,062	-	245,000
Health and hospitals	109,001	106,876	116,636	(9,760)	114,612
County	14,647	14,647	17,491	(2,844)	17,649
Judgments and claims	1,000	1,000	4,849	(3,849)	6,077
Employee benefits	34,218	35,557	35,656	(99)	28,949
Contributions to retirement funds	124,477	124,487	124,936	(449)	113,093
Debt requirements	76,699	76,699	76,691	8	69,838
State and district assessment	<u>49,647</u>	<u>49,647</u>	<u>50,130</u>	<u>(483)</u>	<u>47,781</u>
Total expenditures and encumbrances	932,789	936,004	955,092	(19,088)	915,488
Deficiency of revenues, transfers and available funds over expenditures and encumbrances (note 8)	\$ -	\$ -	\$ (12,901)	\$ (12,901)	\$ (39,738)

See accompanying notes to combined financial statements.

CITY OF BOSTON

Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances - All Proprietary Fund Types
and Similar Trust Funds

Year ended June 30, 1985
(in thousands)

	Proprietary Fund Types			Fiduciary Fund Types		Total (Memorandum Only) 1985
	Health and Hospitals Enterprise	Health and Hospitals	EDIC	Pension Trusts	Non- Expendable Trusts	
Operating revenues:						
Gross patient service revenue	\$ 281,796	\$ -	\$ -	\$ -	\$ -	\$ 281,796
Deductions from patient service revenue:						
Contractual adjustments	41,085	-	-	-	-	41,085
Provision for uncollectible amounts, free care and service provided to City employees	113,321	-	-	-	-	113,321
Total deductions from patient service revenue	154,406	-	-	-	-	154,406
Net patient service revenue	127,390	-	-	-	-	127,390
Investment income	-	-	-	-	-	-
Net appreciation in fair value of investments	-	-	1,232	44,457	2,772	48,461
Contributions	-	-	-	51,552	-	51,552
Gain on sale of real estate	-	-	-	155,431	-	155,431
Programs	-	-	-	-	350	350
Rental income	-	21,277	69	-	-	21,346
Intergovernmental	-	-	3,619	-	-	3,619
Miscellaneous	-	-	1,577	6,109	-	7,686
Total operating revenues	4,178	21,277	448	29	427	5,082
	131,568	21,277	6,945	257,578	3,549	420,917
Operating expenses:						
Salaries, wages and fringe benefits	68,328	-	1,991	748	-	71,067
Professional fees	11,233	-	501	496	-	12,230
Retirement costs	16,365	-	-	-	-	16,365
Materials and supplies	9,760	-	22	31	-	9,813
Judgments and claims	-	-	-	-	-	-
Administrative and general	14,799	1,220	1,015	105	-	17,139
Depreciation	5,341	58	1,612	-	-	7,011
Interest	2,473	-	1,514	-	-	3,987
Scholarships and awards	-	-	-	-	6	6
Benefits paid	-	-	-	-	-	-
Member refunds, and transfers and reimbursements to other systems, net	-	-	-	120,523	-	120,523
Subsidies for community services, special programs and real estate operations	-	-	-	11,426	-	11,426
Total operating expenses	12,245	20,701	-	-	-	32,946
Operating income (loss)	140,544	21,979	6,655	133,329	6	302,513
Operating transfers in (out), net (notes 14 and 15)	(8,976)	(702)	290	124,249	3,543	118,404
Net income (loss)	6,732	888	-	-	(1,961)	5,659
Fund equity (deficit) at beginning of year	(2,244)	186	290	124,249	1,582	124,063
Cumulative effect on prior years of change in accounting principle (note 15)	24,131	(98)	3,165	395,812	22,448	465,458
Fund equity at end of year	56,244	-	-	-	1,894	58,138
	\$ 78,131	\$ 88	\$ 3,455	\$ 520,061	\$ 25,924	\$ 627,659

See accompanying notes to combined financial statements.

CITY OF BOSTON

Combined Statement of Changes in Financial Position -
All Proprietary Fund Types
and Similar Trust Funds

Year ended June 30, 1985
(in thousands)

	Proprietary Fund Types			Fiduciary Fund Types		Total (Memorandum Only) 1985
	Health and Hospitals Enterprise	Trustees of Health and Hospitals	EDIC	Pension Trusts	Non- Expendable Trusts	
Sources of funds:						
Operations:						
Net income (loss)	\$ (2,244)	\$ 186	\$ 290	\$ 124,249	\$ 1,582	\$ 124,063
Items not requiring (providing) funds:						
Depreciation	5,341	58	1,612	-	-	7,011
Loss (gain) on sale of investments and other	727	-	1,436	-	-	2,163
Funds provided by operations	<u>3,824</u>	<u>244</u>	<u>3,338</u>	<u>124,249</u>	<u>1,582</u>	<u>133,237</u>
Cumulative effect of accounting change	56,244	-	-	-	1,894	58,138
Sale of investments	-	-	-	-	135	135
Increases in accrued retirement costs, judgments and claims and lease obligations	<u>2,718</u>	<u>244</u>	<u>-</u>	<u>124,249</u>	<u>-</u>	<u>2,718</u>
Total sources of funds	<u>62,786</u>		<u>3,338</u>		<u>3,611</u>	<u>194,228</u>
Uses of funds:						
Acquisitions of property, plant and equipment	2,578	7	-	-	-	2,585
Increase in long-term portion of due from other funds	52,438	-	-	-	-	52,438
Purchase of investments	-	-	-	-	-	5,524
Retirement of long-term obligations	1,512	31	-	-	-	1,543
Other	<u>291</u>	<u>-</u>	<u>2,493</u>	<u>-</u>	<u>-</u>	<u>2,784</u>
Total uses of funds	<u>56,819</u>	<u>38</u>	<u>2,493</u>	<u>-</u>	<u>5,524</u>	<u>64,874</u>
Increase (decrease) in funds	<u>\$ 5,967</u>	<u>\$ 206</u>	<u>\$ 845</u>	<u>\$ 124,249</u>	<u>\$ (1,913)</u>	<u>\$ 129,354</u>
Elements of net increase (decrease) in funds:						
Cash and short-term investments	363	773	290	(23,010)	(1,856)	(23,440)
Other investments	-	-	-	141,587	-	141,587
Intergovernmental	-	-	-	6,109	-	6,109
Accounts receivable	9,429	1,380	366	5,841	(88)	16,928
Current portion of due from other funds	(5,777)	-	-	178	28	(5,571)
Inventories	90	-	-	-	-	90
Other current assets	-	(71)	1,939	-	-	1,868
Warrants and accounts payable	(540)	(78)	(1,636)	(6,853)	3	(9,104)
Due to third-party payors	3,648	-	-	-	-	3,648
Accrued liabilities	(293)	(1,693)	(71)	-	-	(2,057)
Due to other funds	(764)	(101)	-	397	-	(468)
Current portion of lease obligations	(189)	(4)	(43)	-	-	(236)
Increase (decrease) in funds	<u>\$ 5,967</u>	<u>\$ 206</u>	<u>\$ 845</u>	<u>\$ 124,249</u>	<u>\$ (1,913)</u>	<u>\$ 129,354</u>

See accompanying notes to combined financial statements.

CITY OF BOSTON

Exhibit F

Statement of Changes in Assets and Liabilities - Agency Funds

Year ended June 30, 1985
(in thousands)

<u>Assets</u>	<u>Balance at June 30, 1984</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 1985</u>
Cash and short-term investments	\$ 7,329	\$ 37,470	\$ 42,164	\$ 2,635
Other investments	2,269	4,676	3,803	3,142
Receivables:				
Intergovernmental	12	195	76	131
Accounts	136	3,979	3,919	196
Due from other funds	9,271	6,584	-	15,855
Other assets	<u>6,024</u>	<u>310</u>	<u>173</u>	<u>6,161</u>
Total assets	\$ <u>25,041</u>	\$ <u>53,214</u>	\$ <u>50,135</u>	\$ <u>28,120</u>
<u>Liabilities</u>				
Accrued liabilities	18,566	45,264	42,307	21,523
Due to other funds	<u>6,475</u>	<u>122</u>	<u>-</u>	<u>6,597</u>
Total liabilities	\$ <u>25,041</u>	\$ <u>45,386</u>	\$ <u>42,307</u>	\$ <u>28,120</u>

See accompanying notes to combined financial statements.

CITY OF BOSTON

Notes to Combined Financial Statements

June 30, 1985

(1) Financial Statement PresentationREPORTING ENTITY

The accompanying financial statements include all funds and the Long-Term Obligations account group of the City of Boston and County of Suffolk (the "City"), except library trust funds for which current financial statements are not available. Also included are the funds and account groups of agencies, authorities, boards and other organizational entities (component units), which are includable in the City's financial reporting entity in accordance with National Council on Governmental Accounting (NCGA) Statement 3, Defining The Governmental Reporting Entity, except for the Boston Industrial Development Finance Authority, operations of which are immaterial to the operations of the City. The City is the entity that exercises oversight responsibility over the component units. The criteria, as defined by NCGA Statement 3, for inclusion of component units in the oversight entity's combined financial statements are: selection of governing authority, designation of management, ability to significantly influence operations, accountability over fiscal matters and scope of public service. The inclusion of component units in the City's combined financial statements does not affect their separate legal standing. Additional information on the component units is provided in note 3.

FUND ACCOUNTING

Transactions are recorded in the funds and account group described below. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Transactions between funds within a fund type, if any, have been eliminated. The funds and account group are organized into four categories as follows:

Governmental Fund Types

Governmental Funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than on net income. The governmental fund types are as follows:

General Fund - This fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than debt service, expendable trusts or capital projects) that are legally restricted to expenditures for specified purposes. General funds of component units are included with Special Revenue Funds.

Debt Service Funds - These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(1) Financial Statement Presentation (Continued)

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Such resources are derived principally from proceeds of general obligation bonds and from federal and state grants.

Proprietary Fund Types

Proprietary Funds include Enterprise Funds and Internal Service Funds. The measurement focus is upon determination of net income, financial position and changes in financial position. Accounting principles used for Proprietary Fund Types are those applicable to similar businesses in the private sector and thus these funds are maintained on an accrual basis of accounting. The City's Proprietary Fund includes the Department of Health and Hospitals (DHH), the Trustees of Health and Hospitals of the City of Boston, Inc. (THH) and the Economic Development and Industrial Corporation of Boston (EDIC). The City does not maintain Internal Service Funds.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held in a trustee capacity (Trust Funds) or as an agent (Agency Funds) for individuals, private organizations, other governmental units, and/or other funds. Trust funds include Expendable Trust Funds, Nonexpendable Trust Funds and Pension Trust Funds.

Account Group

The General Long-Term Obligations account group is used to establish control and accountability for general long-term obligations, except those obligations which are financed by and accounted for in Enterprise Funds.

(2) Summary of Significant Accounting Policies

The combined financial statements are prepared in accordance with generally accepted accounting principles (GAAP) except that (a) the City and the Boston Redevelopment Authority (BRA) do not maintain records of their general fixed assets, and accordingly, a General Fixed Assets Account Group is not presented and (b) current financial statements for certain trust funds are not available and, therefore, have not been included in the combined financial statements as described in note 1. The accounting policies followed in preparing the accompanying combined financial statements are as follows:

BASIS OF ACCOUNTING

Governmental Fund Types and Expendable Trust funds are accounted for on the modified accrual basis of accounting. Revenues are recorded in the accounting period that they become both measurable and available. Available for property taxes means expected to be collected within 60 days after the close of the fiscal year, except under unusual circumstances. Revenues for expenditure driven grants, where monies must be expended for the specific purpose or project before any amounts are earned, are recognized when expenditures are recorded. Federal Revenue Sharing is accrued through the subsequent quarterly payment. Expenditures, other than (a) interest on long-term debt, (b) accumulated sick and vacation leave, (c) judgments, claims and tax abatement refunds, and (d) retirement costs, are recorded in the accounting period that the liability is incurred. Interest on long-term debt is recorded when payable. Expenditures for sick and vacation leave, retirement costs, and judgments, claims and tax abatement refunds are recorded to the extent they are expected to be paid from expendable available resources; the balance of these liabilities is recorded in the General Long-Term Obligations Account Group.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies (Continued)

Proprietary Fund Types, Pension Trust Funds, Nonexpendable Trust Funds and Agency Funds are accounted for on the accrual basis of accounting.

CASH AND SHORT-TERM INVESTMENTS

The City follows the practice of pooling cash and short-term investments of the General Fund and certain Special Revenue Funds. All interest earned on pooled cash is allocated to the General Fund. Short-term investments consist of U.S. Government obligations with repurchase agreements. Short-term investments are stated at cost plus accrued interest.

OTHER INVESTMENTS

Investments, other than short-term and investments of the Pension Trust Funds, are carried at cost, amortized cost or lower of cost or market plus applicable accrued interest, all of which approximate market. Pension Trust Funds investments are carried at market which is approximately \$16.2 million less than amortized cost.

INVENTORIES

Inventories of the Proprietary Funds are stated at the lower of cost, derived by use of the first-in, first-out valuation method, or market. Inventory purchases of other funds are recorded as expenditures.

PROPERTY, PLANT AND EQUIPMENT

The cost of property, plant and equipment of the Proprietary Funds is depreciated on a straight-line basis over their estimated useful lives as follows:

Land improvements	5-25 years
Buildings and leasehold improvements	15-40 years
Equipment	4-25 years

Interest on general obligation debt incurred by the City on behalf of the Health and Hospitals Enterprise Fund is capitalized during the period of construction of major projects. Such capitalized interest amounted to \$280,000 in 1985.

Acquisitions of property, plant and equipment of other funds are recorded as capital outlays.

ACCRUED JUDGMENTS AND CLAIMS

Estimated losses from judgments and claims are recorded as liabilities if the loss is probable and amounts can be reasonably estimated. For Enterprise Funds all such liabilities are recorded within the fund. Governmental Type Funds follow the practice of recording losses from judgments and claims as a fund liability in instances where a matter has been settled or adjudicated and is payable within twelve months after year-end. Otherwise such liabilities are recorded in the General Long-Term Obligations Account Group.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies (Continued)ACCRUED TAX ABATEMENT REFUNDS

Liabilities for tax abatement refunds are segregated into two groups for accounting purposes. The first group relates to abatements pending for fiscal years 1982 and prior which are primarily the result of a court decision against the City involving disproportionate assessments. These cases are accounted for in the same manner as judgments and claims. The second group, which relates to abatements filed for fiscal years 1983, 1984 and 1985, are accounted for as liabilities of the General Fund.

ACCRUED SICK AND VACATION

Employees are granted vacation and sick leave in varying amounts. Upon retirement, termination or death, certain employees are compensated for unused vacation and sick leave (subject to certain limitations) at their then current rates of pay. The cost of vacation and sick leave for employees of Proprietary Fund Types is recorded as earned. For other funds, the amounts which are due and payable are recorded as a liability of the fund and the remainder is recorded in the General Long-Term Obligations Account Group. The amount recorded is the unused days earned at the current rate of pay.

ENCUMBRANCES AND CONTINUING APPROPRIATIONS

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the Governmental Fund Types as a significant aspect of budgetary control.

Unencumbered appropriations which are carried over to the ensuing fiscal year are reported as "continuing appropriations". Continuing appropriations represent amounts appropriated for specific programs or projects which were not completed during the fiscal year.

Encumbrances and continuing appropriations are reported as reservations of fund balances in the accompanying balance sheet because they do not constitute expenditures or liabilities. Encumbrances and continuing appropriations are combined with expenditures for budgetary comparison purposes (see note 8).

RETIREMENT COSTS

For governmental funds the difference between retirement costs determined by an acceptable actuarial cost method and the amount contributed to the Pension Trust Funds is added to the General Long-Term Obligations Account Group. The entire actuarially determined cost is reported as a fund liability for Proprietary Fund Types.

SUBSIDY TO THE DEPARTMENT OF HEALTH AND HOSPITALS

Operating transfers for subsidies provided by the City's General Fund to the Department of Health and Hospitals (DHH) are based upon the modified accrual basis of accounting. The subsidy recorded by DHH is based on the full accrual basis except for property, plant and equipment and capital leases, which is accounted for on the modified accrual basis. The difference is recorded in the General Long-Term Obligations account group.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies (Continued)

The City does not allocate all internal service costs to the DHH. To a lesser extent, DHH provides certain administrative services to other City departments and hospital services to employees of the City without billing for such services.

PATIENT SERVICE REVENUES

Patient service revenues are recorded at DHH's established rates with contractual and free care allowances and the provision for uncollectible accounts deducted to arrive at net patient service revenue.

THIRD-PARTY REIMBURSEMENT

Amounts receivable under cost reimbursement agreements of DHH are subject to examination and retroactive adjustments by third-party payors. Provisions for estimated retroactive adjustments under these agreements are provided in the period in which the related services are rendered.

Effective October 1, 1982, Boston City Hospital became subject to the reimbursement provisions of Chapter 372 of the Acts of 1982. Chapter 372 establishes a comprehensive prospective budget and reimbursement system that applies to all payors. The system has been designed to limit the rates of increase in both gross patient service revenue (GPSR) and reimbursement.

This system is based on the concept of maximum allowable cost (MAC), which is calculated pursuant to the current Blue Cross Hospital Agreement with some adjustments for different third-party payors. The Hospital's MAC is based upon its 1982 reimbursement year operating cost, adjusted for inflation, volume, and certain costs which are beyond a hospital's control. Increases in approved GPSR and reimbursement from third-party payors are thus subject to review and adjustment pursuant to certain prospective limitations applied to an adjusted level of base-year costs.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies (Continued)TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are presented to aggregate financial data of the fund types and account group. No consolidating or other eliminations were made in arriving at the totals; thus they do not present consolidated information.

(3) Component Units

Component units (as defined in note 1) are separate legal entities. Although not operating departments of the City, financial statements for component units have been blended with the City's in the accompanying combined financial statements. Transactions between funds within a fund type, if any, have been eliminated. The powers of a component unit are generally vested in its governing board. A description of the component units follows:

State-Boston Retirement System "SBRS" and Boston Retirement System "BRS"

The State-Boston Retirement System is an unfunded defined benefit contributory retirement plan covering employees of the City of Boston, Boston Housing Authority and Boston Redevelopment Authority. The system is subject to benefit provisions and financing requirements set forth primarily in Chapter 32 of the Massachusetts General Laws.

The Boston Retirement System (established on February 1, 1923 under the authority of Chapter 521 of the Acts of 1922) is an independent contributory retirement system available exclusively to those City employees who were appointed prior to the establishment of the State-Boston Retirement System on October 1, 1946.

Boston Redevelopment Authority "BRA"

The BRA administers urban development projects and is the City's general planning agency. A majority of the members are appointed by the Mayor. The City finances a significant portion of annual operations. The geographical limits are the same as those of the City and the City has residual interest in the net assets.

Trustees of Health and Hospitals of the City of Boston, Inc. "THH"

The THH is responsible for the financial administration of grant and trust funds for medical research and community health plans. The Mayor appoints all members of the Board of Directors and designates the Chairman and Vice-Chairman. THH provides an essential service which otherwise would be provided by the City.

Economic Development and Industrial Corporation of Boston "EDIC"

EDIC is a quasi-public agency of the City of Boston whose primary purposes are to acquire and improve property, either through purchase or eminent domain, for economic development within the City and to construct economic development projects for lease or sale to industrial occupants. The Mayor appoints members of the board and approves EDIC's designation of areas of the City as economic development areas. The City finances a portion of annual operations and provides resources for development activities.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(3) Component Units (Continued)
 All of the financial data of component units was derived from audited financial statements, and is included in the combined financial statements as follows:

Assets	Special Revenue Funds		Capital Projects Funds		Enterprise Funds		Trust and Agency Funds		General Long-Term Obligations
	BRA		BRA		THH	EDIC	SBS and BRS (in thousands)	THH	BRA
Cash and short-term investments	\$ 768	\$ 1,128			\$ 2,698	\$ 949	\$ 81,834	\$ 4,534	\$ 708
Other investments	4,839	14,490			-	-	392,297	4,251	3,143
Receivables:									
Intergovernmental	2,784	4,904			-	140	7,127	-	131
Accounts	-	-			4,639	388	22,564	-	6
Due from other funds	-	4,856			-	-	11,644	2,159	-
Loans	-	-			-	19,448	-	-	-
Other assets	93	1,794			-	4,046	-	-	310
Property, plant and equipment, net	-	-			194	14,510	-	-	-
Amounts to be provided for retirement of long-term obligations	-	-			-	-	-	-	1,894
Total assets	\$ 8,484	\$ 27,172			\$ 7,531	\$ 39,481	\$ 515,466	\$ 10,944	\$ 4,298
Liabilities and Fund Equity									
Warrants and accounts payable	814	-			910	2,012	21,001	-	-
Accrued liabilities:									
Judgments and claims	-	3,052			-	-	-	-	-
Sick and vacation	-	-			-	-	-	-	1,119
Retirement costs	-	-			-	-	-	-	775
Other	3,646	2,661			866	914	-	-	3,553
Intergovernmental	-	-			2,880	12,960	-	-	-
Due to other funds	2,130	1,981			2,676	-	-	-	745
Obligations under capital leases	-	-			111	-	-	-	-
General obligation bonds and notes payable	-	1,602			-	20,140	-	-	-
Total liabilities	6,590	9,296			7,443	36,026	21,001	-	1,894
Fund equity:									
Proprietary fund equity	-	-			88	3,455	-	-	-
Reserved	-	-			-	-	494,465	-	-
Unreserved:									
Designated	1,894	17,876			-	-	-	-	-
Undesignated	-	-			-	-	-	10,944	-
Total fund equity	1,894	17,876			88	3,455	494,465	-	-
Total liabilities and fund equity	\$ 8,484	\$ 27,172			\$ 7,531	\$ 39,481	\$ 515,466	\$ 10,944	\$ 4,298
									\$ 1,894

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(3) Component Units (Continued)

	Special Revenue Funds <u>BRA</u>	Capital Projects Fund <u>BRA</u> (in thousands)	Fiduciary Fund Types Expendable Trust <u>THH</u>	Pension Trusts <u>SBRS and BRS</u>
Revenues:				
Investment income	\$ 304	\$ 1,246	\$ 927	\$ 42,409
Departmental charges and miscellaneous	446	363	-	29
Intergovernmental	612	2,769	-	6,109
Net appreciation in fair market value of investments	-	-	-	51,552
Contributions	<u>-</u>	<u>2,661</u>	<u>-</u>	<u>152,731</u>
Miscellaneous				
Total revenues	<u>1,362</u>	<u>7,039</u>	<u>927</u>	<u>252,830</u>
Expenditures:				
Community development	3,873	-	-	-
Retirement costs	708	507	-	-
Miscellaneous	115	25	-	-
Capital outlays	<u>-</u>	<u>8,778</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,696</u>	<u>9,310</u>	<u>-</u>	<u>-</u>
Expenses:				
Salaries, wages and fringe benefits	-	-	-	748
Professional fees	-	-	-	496
Material and supplies	-	-	-	31
Administrative and general	-	-	-	101
Benefits paid	-	-	-	120,523
Members refunds and transfers and reimbursements to other systems, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,426</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,325</u>
Excess (deficiency) of revenues over expenditures and expenses	(3,334)	(2,271)	927	119,505
Other financing sources (uses)	<u>3,631</u>	<u>4,924</u>	<u>(888)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expendi- tures, expenses and other financing uses	297	2,653	39	119,505
Fund equity beginning of year	<u>1,597</u>	<u>15,223</u>	<u>10,905</u>	<u>374,960</u>
Fund equity end of year	\$ <u>1,894</u>	\$ <u>17,876</u>	\$ <u>10,944</u>	\$ <u>494,465</u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(4) Property Taxes

Real and personal property taxes are based on values assessed as of each January 1 and are normally due on the subsequent November 1 and May 1. By law, all taxable property in the Commonwealth must be assessed at 100% of fair cash value. Taxes due and unpaid after the respective due dates are subject to interest and penalties. The City has an ultimate right to foreclose on property for which taxes have not been paid. Property taxes levied are recorded as receivables, net of estimated uncollectibles, in the fiscal year of the levy. Property tax revenues are recorded in accordance with the modified accrual basis of accounting described in note 2.

A statewide tax limitation statute known as "Proposition 2-1/2" limits the property tax levy to an amount equal to 2-1/2% of the value of all taxable property in the City. A secondary limitation is that no levy in a fiscal year may exceed the preceding year's allowable tax levy by more than 2-1/2%, plus taxes levied on certain property newly added to the tax rolls. Certain Proposition 2-1/2 taxing limitations can be overridden by a City-wide referendum vote.

(5) Accounts Receivable

Accounts receivable in the Proprietary Funds as of June 30, 1985 consisted of the following:

	<u>(in thousands)</u>
Health and Hospitals:	
Patient accounts receivable	\$ 97,675
Other	621
	<u>98,296</u>
Less allowance for uncollectible amounts	<u>57,830</u>
	40,466
THH	4,639
EDIC	<u>388</u>
	<u>\$ 45,493</u>

(6) Loans Receivable - EDIC

At June 30, 1985, loans receivable consisted of the following:

	<u>(in thousands)</u>
Boston Harbor Partners Limited Partnership/ DLJ Hoffman, Inc. - 9% mortgage note due in September, 2014 with equal quarterly installments of principal and interest of \$281,055	\$ 11,626
Seven Corporation - 8% UDAG loan due in October, 2000 with equal monthly installments of principal and interest of \$18,668	2,139

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(6) Loans Receivable - EDIC (Continued)

Nimrod Press, Inc. - 6.5% UDAG loan due in November, 2011 with equal monthly installments of principal totalling \$555 plus interest	183
Boston Shipyard Corporation UDAG loan due in June, 2003 bearing a rate of 5% in years 1-6 and 8% in years 7-10, with equal quarterly installments of principal and interest of \$37,807 in years 4-6 and \$38,983 in years 7-10	1,500
Agril-Mark, Inc./H.P. Hood, Inc. - 3% UDAG loan due in March, 2010 with equal quarterly installments of principal totalling \$40,000 plus interest beginning in year 8 (interest on years 1-7 deferred until the due date) and a balloon payment of principal totalling \$1,120,000 plus interest on the due date	<u>4,000</u>
Total	\$ <u>19,448</u>

Seven Corporation's UDAG loan receivable is currently in arrears due to a claim by Seven Corporation that the construction of the floating drydock financed through the UDAG funds was faulty. Negotiations are currently in process to reduce the receivable by \$337,650. The liability to the City of Boston, if any, for this loan reduction would be paid back through either the net proceeds of the sale of the rehabilitated property or the recovery of the above amount from the original tenant/debtor as a result of litigation.

(7) Health and Hospital's Inventories

Health and Hospital's inventories in the Proprietary Funds as of June 30, 1985 consisted of the following:

	<u>(in thousands)</u>
Medical and surgical supplies	\$ 654
Drugs and pharmaceuticals	669
Other	<u>368</u>
	\$ <u>1,691</u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(8) Budgetary Data

The City must establish its property tax rate each year so that the resulting property tax levy will comply with the limits required by Proposition 2½ and also constitute that amount which will equal the sum of (a) the aggregate of all annual appropriations for expenditures, plus (b) provision for the prior fiscal year's deficits, if any, less (c) the aggregate of all non-property tax revenues projected to be received by the City, including available funds, in amounts certified or approved by the Commonwealth for tax rate purposes.

Proposed expenditure appropriations for all departments and operations of the City and Suffolk County, except the public schools, are prepared under the direction of the Mayor. School Department appropriations are acted upon directly by the School Committee up to the level of certain prior year school appropriations and the Mayor may recommend additional sums for school purposes. In addition, the Mayor may submit to the City Council such supplementary appropriation orders as are deemed necessary. The City Council may reduce or reject any item in budgets submitted by the Mayor but may not increase or add items without the recommendation of the Mayor. Supplemental appropriations for the year ended June 30, 1985, after the setting of the tax rate, were \$3.2 million and are included in the budgetary comparison financial statements (Exhibit C).

Budgetary data is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

(Continued)

Notes to Combined Financial Statements

(8) Budgetary Data (Continued)

The following reconciliation summarizes the differences between budgetary and GAAP basis accounting principles for the year ended June 30, 1985:

	<u>Net Revenue</u>	<u>Expenditures</u> (in thousands)	<u>Other financing sources (uses) net</u>	<u>Total net revenue and sources (expenditures and uses)</u>
As reported on a budgetary basis	\$ 942,191	\$ 955,092	\$ -	\$ (12,901)
Adjustment of property tax revenues from an accrual to a modified accrual basis	(7,656)	-	-	(7,656)
Adjustment of other revenues from a cash to accrual basis	(1,482)	-	-	(1,482)
Reclassification of revenue sharing to Special Revenue Fund	(18,000)	(18,000)	-	-
Reclassification of parking meter revenue and expenditures to Special Revenue Fund	(8,000)	(8,000)	-	-
Reclassification of sale of garages from revenue to other financing sources	(29,627)	-	29,627	-
Reclassification of state- funded teacher's retire- ment costs between revenue and expenditures	(21,324)	(21,527)	-	203
Reclassification of Health and Hospitals revenue and expenditures to an Enter- prise Fund	(115,473)	(131,133)	(2,493)	13,167
Reclassification of transfers from other funds and debt service expenditures to other financing sources (uses)	-	(70,500)	(70,500)	-
Reclassification of BRA expenditures for planning to other financing uses	-	(4,562)	(4,562)	-
Adjustment for continuing appropriations	(10,574)	(10,574)	-	-
Adjustment for expenditures, encumbrances and accruals, net	-	17,851	-	(17,851)
Prior years deficits previously reflected on a GAAP basis	53,691	-	-	53,691
Reclassification of premium and accrued interest	-	-	(527)	(527)
As reported on a GAAP basis	\$ <u>783,746</u>	\$ <u>708,647</u>	\$ <u>(48,455)</u>	\$ <u>26,644</u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(9) Property, Plant and Equipment - Proprietary Funds

Property, plant and equipment of DHH, THH, and EDIC by major category, at June 30, 1985 is as follows:

	<u>Department of Health and Hospitals</u>				
	<u>Hospital Facilities</u>	<u>South Block Complex</u>	<u>THH</u>	<u>EDIC</u>	<u>Total</u>
		(in thousands)			
Land	\$ 3,790	\$ 132	\$ -	\$ 4,194	\$ 8,116
Buildings and leasehold improvements	105,890	18,238	-	16,574	140,702
Furniture and equipment	<u>21,882</u>	<u>495</u>	<u>338</u>	<u>1,530</u>	<u>24,245</u>
	131,562	18,865	338	22,298	173,063
Less accumulated depreciation	<u>61,924</u>	<u>7,184</u>	<u>144</u>	<u>7,788</u>	<u>77,040</u>
	<u>\$ 69,638</u>	<u>\$ 11,681</u>	<u>\$ 194</u>	<u>\$ 14,510</u>	<u>\$ 96,023</u>

The South Block Complex consists of residential apartments, parking for resident and hospital use and facilities that house the Boston City School of Practical Nursing.

Included in property, plant and equipment of the Proprietary Funds at June 30, 1985 are capital leases as follows:

	<u>(in thousands)</u>
Equipment	\$ 358
Building and leasehold improvements	<u>7,782</u>
	8,140
Less accumulated depreciation	<u>2,668</u>
Total	<u>\$ 5,472</u>

Future minimum payments under these capital leases as of June 30, 1985 are as follows:

	<u>DHH</u>	<u>THH</u>
	<u>(in thousands)</u>	
1986	\$ 2,367	\$ 48
1987	1,940	47
1988	<u>1,228</u>	<u>32</u>
Total minimum lease payment	5,535	127
Less amount representing interest	<u>(761)</u>	<u>(16)</u>
	4,774	111
Less amount payable to THH Trust Fund	<u>(1,830)</u>	<u>-</u>
Totals	<u>\$ 2,944</u>	<u>\$ 111</u>

CITY OF BOSTON

Notes to Combined Financial Statements

(10) Employees' Retirement Systems

The City and the BRA participate in the contributory retirement systems administered by either the State-Boston Retirement System or Boston Retirement System (see note 3). The plans cover substantially all employees. Certain employees exercise alternative rights and retire under non-contributory provisions of law. In accordance with the general Laws of the Commonwealth of Massachusetts, retirement costs are funded on a "pay-as-you-go" basis (estimated retirement benefits to be paid in excess of employees' contributions and earnings thereon). The State annually reimburses the City for substantially all retirement costs of school teachers.

The Commonwealth of Massachusetts is liable for costs of local retirement systems attributable to the cost of living adjustments (COLAs) mandated by the legislature. Accordingly, these costs have not been reflected as obligations to be provided by the City or the BRA.

The actuarial present value of accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

A summary of the changes in the actuarial present value of accumulated plan benefits for the retirement systems follows:

	<u>City</u>	<u>BRA</u>	<u>Other Entities not Included in the Combined Financial Statements</u>	<u>Total</u>
		(in thousands)		
Actuarial present value of accumulated plan benefits at beginning of year	\$ 1,592,793	\$ 13,656	\$ 69,910	\$ 1,676,359
Increase (decrease) during the year attributable to:				
Benefits paid	(124,851)	(854)	(5,367)	(131,072)
Interest	159,279	1,366	6,991	167,636
All other	100,023	905	2,425	103,353
Net increase	<u>134,451</u>	<u>1,417</u>	<u>4,049</u>	<u>139,917</u>
Actuarial present value of accumulated plan bene- fits at end of year	\$ <u>1,727,244</u>	\$ <u>15,073</u>	\$ <u>73,959</u>	\$ <u>1,816,276</u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(10) Employees' Retirement Systems (Continued)

A comparison of the City's and BRA's accumulated plan benefits and plan net assets as of June 30, 1985 is presented below:

	<u>City</u> (in thousands)	<u>BRA</u>
Actuarial present value of accumulated plan benefits:		
Vested:		
Participants receiving benefits	\$ 1,056,872	\$ 8,146
Other participants	<u>621,651</u>	<u>6,549</u>
	1,678,523	14,695
Nonvested	<u>48,722</u>	<u>377</u>
Total actuarial value of accumulated plan benefits	1,727,245	15,072
Less estimated amounts to be reimbursed by the Commonwealth of Massachusetts for teachers and COLAs	<u>824,207</u>	<u>4,653</u>
	903,038	10,419
Net assets available for benefits, excluding estimated amounts related to teachers of \$110 million, at market	<u>302,306</u>	<u>4,205</u>
Excess of accumulated plan benefits over estimated state reimbursement and net assets	600,732	6,214
Liabilities included in Long-Term Obligations Account Group and Health and Hospitals Enterprise Fund at June 30, 1985	<u>409,152</u>	<u>775</u>
Excess of accumulated plan benefits over state reimbursements, net assets and recorded liabilities	\$ <u><u>191,580</u></u>	\$ <u><u>5,439</u></u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(10) Employees' Retirement Systems (Continued)

Retirement costs were charged to operations for the year ended June 30, 1985 as follows:

	General Fund (City)	Special Revenue Fund (BRA)	Capital Projects Fund (BRA)	Health and Hospitals Enterprise Fund
	(in thousands)			
Retirement costs determined by an acceptable actuarial cost method which includes amortization of the unfunded actuarial liabilities over a period of forty years	\$ 165,183	\$ 884	\$ 632	\$ 17,172
Less amount recorded in General Long-Term Obligations Account Group	<u>51,195</u>	<u>175</u>	<u>125</u>	<u>-</u>
Retirement costs before state teachers reimbursement	113,988	709	507	17,172
State teachers reimbursement	<u>21,527</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net retirement costs charged to operations	\$ <u>92,461</u>	\$ <u>709</u>	\$ <u>507</u>	\$ <u>17,172</u>

Retirement costs charged to DHH are comprised of \$16.4 million charged to hospital operations and \$.8 million charged to subsidies for community services and special programs.

The State Boston Retirement System (SBRS) operates what is essentially a pension cost sharing arrangement. Annual contributions to SBRS are determined on an overall pooled basis for participating employers; amounts charged to the participating employers are not affected solely by their own experience or the age and service distribution of their employees. The value of assets, present value of accumulated plan benefits, actuarially determined pension costs and other amounts stated above have been allocated principally on specific census data.

The City has approximately \$22.9 million in a trust fund under the custody of the City Treasurer for purposes of meeting funding requirements for future pension benefits relating to services provided by the DHH's employees. This amount has been partially reimbursed by third-party payors of health care benefits and is included in net assets available for benefits above.

(Continued)

Notes to Combined Financial Statements

(11) Long-Term Obligations

The following is a summary of bond and other long-term obligation transactions of the City and its component units for the year as well as the composition of debt outstanding at June 30, 1985 and 1984:

City	Interest Rates	Outstanding June 30, 1984	(in thousands)		Outstanding June 30, 1985
			Additions	Reductions	
Bonds:					
General purpose, serial maturities through 2005	1 1/4% to 10 3/4%	\$ 43,835	\$ 29,950	\$ 5,665	\$ 68,120
Urban redevelopment, serial maturities through 2005	3 1/2% to 10 3/4%	74,240	19,605	6,215	87,630
Schools, serial maturities through 2005	3 1/4% to 10 3/4%	180,820	5,870	15,910	170,780
Parking facilities, serial maturities through 2003	3 1/2% to 10 3/4%	18,045	-	1,525	16,520
Public buildings, serial maturities through 2005	3 1/4% to 10 3/4%	85,305	5,625	7,985	82,945
Public works, serial maturities through 2005	3 3/4% to 10 3/4%	41,260	3,950	4,635	40,575
Water, serial maturities through 1996	4 3/4% to 10%	3,145	-	460	2,685
Sewer, serial maturities through 1999	3 1/4% to 7 3/10%	3,320	-	465	2,855
Rapid transit, term maturities through 1996	1 1/4% to 4 1/4%	8,744	-	155	8,589
Funding loan act of 1982, serial maturities through 1992	6 1/4% to 9 1/2%	45,000	-	-	45,000
		503,714	65,000	43,015	525,699
Other long-term obligations, net:					
Judgments and claims		9,817	277	-	10,094
Tax abatement refunds		56,100	36,404	-	92,504
Sick and vacation		45,082	463	-	45,545
Retirement costs		311,094	51,195	-	362,289
Hospital subsidy		-	52,438	-	52,438
		2,004	-	885	1,119
BRA					
Sick and vacation, net		475	300	-	775
Retirement cost, net		\$ 928,286	206,077	43,900	1,090,463

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(11) Long-Term Obligations (Continued)

The annual requirements to amortize all general obligation bonds and notes payable outstanding as of June 30, 1985, including interest, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(in thousands)		
Year ending June 30,			
1986	\$ 47,030	\$ 38,291	\$ 85,321
1987	48,225	36,863	85,088
1988	48,900	33,211	82,111
1989	48,100	29,465	77,565
1990	47,205	25,897	73,102
1991-1995	194,063	78,944	273,007
1996-2000	65,870	27,543	93,413
2001-2005	<u>26,306</u>	<u>7,119</u>	<u>33,425</u>
	<u>\$ 525,699</u>	<u>\$ 277,333</u>	<u>\$ 803,032</u>

General obligation bonds are backed by the full faith and credit of the City. The Commonwealth of Massachusetts has approved school construction assistance, subject to annual appropriation by the State Legislature and reports filed with the State by the City, which partially provides resources for future principal and interest requirements on general obligation school bonds of the City. In addition, the Boston Water and Sewer Commission is required by its enabling legislation to reimburse the City for future principal and interest requirements on the general obligation water and sewer bonds. As of June 30, 1985, such resources, excluding interest, expected to be provided to the City were \$77.7 million from the State and \$5.5 million from the Boston Water and Sewer Commission.

The City of Boston 1982 Funding Loan Act (note 13) makes available to the City several sources of revenue to be utilized for the payment of debt service on the Funding Loan Bonds. Such revenues include hotel/motel excise receipts, deed excise receipts and certain new real estate excises. The hotel/motel excise receipts and deed excise receipts may be used by the City solely to pay principal and interest on the Funding Loan Bonds and both dedication and collection of such receipts to the City automatically expire when such bonds are no longer outstanding. The real estate excise receipts are also pledged to the payment of the Funding Loan Bonds. However, the collection of real estate excise receipts will not expire upon payment of the Funding Loan Bonds.

As of June 30, 1985, the City has \$8.7 million on deposit with the Board of Sinking Funds Commissioners for retirement of rapid transit term general obligation bonds. The deposit is accounted for in the Debt Service Fund. If payments by the Board from the sinking fund are not sufficient to fully provide for principal and interest on such debt as it becomes due, the City is entitled to receive direct payments from the Massachusetts Bay Transportation Authority to the extent of any such deficiency.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(11) Long-Term Obligations (Continued)

The City is subject to a dual level general debt limit; the normal debt limit and the double debt limit. Such limits are equal to 2 1/2% and 5%, respectively, of the valuation of taxable property in the City as last equalized by the State Department of Revenue. Debt may be authorized up to the normal debt limit without state approval. Authorizations under the double debt limit, however, require the approval of the State Emergency Finance Board. Additionally, there are many categories of general obligation debt which are exempt from the debt limit but are subject to other limitations.

As of June 30, 1985, the City may issue \$571.4 million additional general obligation debt under the dual level general debt limit. General obligation debt of \$9.4 million subject to the double debt limit and \$52.0 million exempt from the debt limit is authorized but unissued as of June 30, 1985.

The City pays assessments under formulas which include debt service payments to other local governmental units providing services within the City's boundaries (commonly referred to as overlapping debt). The primary overlapping debt relates to the Massachusetts Bay Transportation Authority (MBTA) and the Metropolitan Parks District (MDC). The following summary sets forth the long-term debt of each entity at June 30, 1985, the estimated share of such debt being serviced by the City and the total of Boston's share of indirect debt.

	Long-term Debt <u>Outstanding</u>	Boston's Estimated Share <u>(in thousands)</u>	Boston's Indirect Debt <u></u>
MBTA	\$ 116,661	42.21%	\$ 49,242
MDC	<u>56,490</u>	<u>19.2%</u>	<u>10,846</u>
	<u>\$ 173,151</u>	<u>-</u>	<u>\$ 60,088</u>

At June 30, 1985 expenditures in the Capital Projects Fund to be financed from proceeds of bonds were approximately \$6.2 million for the City and BRA.

Long-term obligations of EDIC consist of industrial development bonds, notes and mortgages which mature as follows:

Year ending June 30,	<u>(in thousands)</u>
1986	535
1987	618
1988	470
1989	200
1990	228
1991-2115	<u>18,089</u>
	<u>\$ 20,140</u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(12) Temporary Borrowings

Under state law and by authorization of the City Council, the City is authorized to borrow funds on a temporary basis as follows:

- o To fund current operating costs prior to the collection of revenues by issuing revenue anticipation notes (RANS).
- o To fund capital project costs incurred prior to selling funded debt by issuance of bond anticipation notes (BANS).

Temporary loans are general obligations of the City and carry maturity dates which are limited by statute. Interest expenditures for temporary borrowings were \$3.6 million and are accounted for in the General Fund.

During 1985 the City issued \$70 million of RANS which matured during the year. Interest on the RANS amounted to \$3.6 million. No BANS were issued during the year.

In connection with the redevelopment of the Charlestown Navy Yard the BRA was advanced \$1.7 million by the developer to fund the acquisition of property in return for a note collateralized by a mortgage. The note will be repaid by a transfer of the property to the developer when specified property improvements are complete. At June 30, 1985 the net amount of the note outstanding was \$1.6 million.

(13) Funding Loan Act Revenue

The City of Boston Funding Loan Act of 1982 authorized the City to sell certain property and issue General Obligation Bonds to fund property tax refunds for taxes levied in 1981 and prior years. Funding Loan Act revenues recorded in the General Fund for 1985 and 1984 were \$29.6 million and \$11.1 million respectively. Funding Loan Act revenues recorded in the Capital Projects fund for 1985 amounted to \$7.1 million.

The City of Boston Funding Loan Act of 1982 also made available certain revenues to pay debt service requirements on the General Obligation Bonds issued under the Act, as more fully described in note 11.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(14) Operating Transfers

Operating transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Operating transfers during the year were as follows:

	General		Transfers in (out)					Non-Expendable Trusts
	1985	1984	Special Revenue	Debt Service	Capital Projects	Expendable Trusts	DHII	THH
			(in thousands)					
BRA transfers:								
Operations	\$ (4,562)	\$ (5,670)	\$ 4,562	-	\$ -	\$ -	\$ -	\$ -
Capital projects	-	-	(4,924)	-	4,924	-	-	-
Debt service	(70,500)	(64,368)	(158)	70,658	-	-	-	-
Amounts available (reserved) for debt service	-	34,086	-	-	-	-	-	-
Health and Hospitals operating subsidy	(5,795)	(14,744)	-	-	(937)	-	6,732	-
Less amount transferred to the Long-Term Obligations account group	3,302	-	-	-	-	-	-	-
Capital projects	-	-	2,174	-	(2,174)	-	-	-
Trust funds	-	-	1,058	-	-	15	-	888
Other	(527)	-	527	-	-	-	-	-
	<u>\$ (78,082)</u>	<u>\$ (50,696)</u>	<u>\$ 3,239</u>	<u>\$ 70,658</u>	<u>\$ 1,813</u>	<u>\$ 15</u>	<u>\$ 6,732</u>	<u>\$ 888</u>
								<u>\$ (1,961)</u>

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(15) Changes in Accounting PrinciplesDHH SUBSIDY

In prior years, the operating subsidy from the City's General Fund to DHH was, with certain exceptions, calculated on the modified accrual basis of accounting. In 1985 the subsidy was calculated as follows:

- o DHH calculated the subsidy received from the General Fund on the accrual basis of accounting, except for fixed assets and capital leases, which are on the modified accrual basis.
- o The General Fund calculates the same subsidy to DHH on the modified accrual basis of accounting.

The difference in the methods of determining the subsidy between DHH and the General Fund represent long-term accrued liabilities for judgements and claims, compensated absences and retirement costs which are reported as a payable of the General Fund to DHH in the General Long-Term Obligations account group. The effect of the change in 1985 was to decrease net income of DHH by \$9.9 million and decrease the operating transfer from the General Fund to DHH by \$13.2 million. The adjustment to apply retroactively the new method increased net income of DHH by \$56.2 million and decreased excess revenues over expenditures and other financing sources (uses) of the General Fund by \$7.1 million. The operating transfer from the General Fund to DHH in 1984 would have been reduced by \$15.3 had the new method been in effect at that time.

TRUST FUNDS INVESTMENTS

In 1985, the method of accounting for investments for certain trust funds was changed from the lower of cost or market to the cost method. Under the method previously used, the amount by which the aggregate cost of investments exceeded market value was charged to fund balance as a valuation allowance. The new method was adopted to represent more fairly the value of investments which the trustees believe will be held to maturity. The cumulative effect of this change was charged to the fund balances. If the trust funds had continued to use the lower of cost or market method for valuing investments, the fund balances would have been lower by \$.5 million at June 30, 1985.

STATE REIMBURSEMENTS FOR SCHOOL BUILDINGS

The Commonwealth of Massachusetts reimburses the City for a portion of the cost of constructing school buildings, including interest on bond issues sold to finance projects approved by the Board of Education subsequent to January 1, 1971. In a number of cases the City has received reimbursement for projects for which the bonds have not been issued. In 1984 the City began accounting for all such receipts as General Fund revenue. In prior years, amounts received from the State in excess of debt service were transferred from the General Fund to the Debt Service Fund. The change in accounting was made in order to more properly reflect the City's method of budgeting the use of the State reimbursements. The cumulative effect of the change in accounting as of June 30, 1983 of \$30.5 million is included in 1984 operations. The effect of the change on 1984 operations is not material.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(15) Changes in Accounting Principles (Continued)ACCOUNTING ESTIMATES

In the normal course of preparing its financial statements, the City makes estimates of future property tax collections, refunds and abatelements and other contingency payments. Estimates, made as of June 30, 1983, compared to actual receipts and payments resulted in a favorable impact on 1984 operations of \$43.2 million.

(16) ContingenciesJUDGMENTS AND CLAIMS, ABATEMENT REFUNDS AND QUESTIONED AND DISALLOWED COSTS

Numerous lawsuits are pending or threatened against the City, which arose from the ordinary course of operations, including actions commenced and claims asserted against it for property damage and personal injury, breaches of contract, condemnation proceedings and other alleged violations of law.

The accompanying combined balance sheet includes an estimated liability of \$145.2 million, including interest, relating to property tax abatement appeals. Abatement appeals prior to revaluation in fiscal 1983 allege the City disproportionately assessed properties and improperly classified property entering into the basis of abatement decisions. In addition, a major utility has an appeal pending which alleges the method of assessment was incorrect. Additional property tax abatement appeals have been filed since revaluation including certain utility companies alleging overvaluation of their real and personal property and a series of appeals have been filed which relate to the classification of the taxpayer (residential, commercial and exempt). The City has recorded an estimated liability for all abatement appeals where a refund is probable.

The City receives significant financial assistance from numerous federal and state agencies in the form of grants and entitlements. Expenditures of funds under these programs require compliance with the grant agreements and are subject to audit by grantor agencies. Any disallowed expenditures resulting from such audits become a liability of the City. Estimates of such costs have been provided for in the financial statements.

THIRD-PARTY REIMBURSEMENT

There are various uncertainties surrounding Chapter 372 of the Acts of 1982 reimbursement regulations. Under the terms of a three-year Medicare waiver, the rate of increase in Medicare expenditures for Massachusetts hospitals in total must not exceed the overall rate of increase in Medicare expenditures throughout the nation. Massachusetts hospitals will be required to repay any excesses and will be entitled to participate in certain savings on a pro rata basis regardless of an individual hospital's ability to control cost increases. Chapter 372 also provides for the establishment of a hardship relief fund to which all hospitals may have to contribute to provide relief to hospitals which have suffered financial hardship under the Chapter 372 regulations. In management's opinion, the ultimate resolution of these uncertainties will not have a material impact on the DHH Enterprise Fund.

(Continued)

CITY OF BOSTON

Notes to Combined Financial Statements

(16) Contingencies (Continued)THIRD-PARTY REIMBURSEMENT

Under Chapter 372, the Medicare and Medicaid programs began to reimburse Boston City Hospital for a portion of the cost of providing free care to patients. The determination of free care reimbursement amounts is subject to uncertainties, including the levels of free care provided by other Massachusetts hospitals and the specifics of formula application to Boston City Hospital. As a result of these uncertainties, the Hospital has only recognized as revenue approximately \$9.8 million of the \$32 million received through June 30, 1985. The Hospital has also filed for an additional \$13 million. The total amount received, net of the \$9.8 million recognized as revenue, has been reflected as a liability in the DHH Enterprise Fund.

(17) Subsequent Events

In September 1985 the City issued \$100 million General Obligation Temporary Loan Notes in Anticipation of Revenue due June 26, 1986, at an interest rate of 5.6%.

SECTION II
SUPPLEMENTAL FINANCIAL INFORMATION
Prepared by Auditing Department

Schedule 1

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMBINED ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS
year ended June 30, 1985

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Health and Hospitals Enterprise Fund	Totals
Cash Balance, June 30, 1984	\$ 140,606,562	\$ 683,413	\$ 8,948,034	\$ 33,009,826	\$ 2,039,894	\$ 185,287,729
Additions:						
Receipts	1,343,841,747	59,884,396	7,340,745	111,205,363	115,645,238	1,637,917,489
	1,484,448,309	60,567,809	16,288,779	144,215,189	117,685,132	1,823,205,218
Less:						
Disbursements	1,328,261,469	56,976,709	—0—	18,336,880	115,281,834	1,518,856,892
Cash Balance, June 30, 1985 (Exhibit A)	\$ 156,186,840	\$ 3,591,100	\$ 16,288,779	\$ 125,878,309	\$ 2,403,298	\$ 304,348,326
Other Entities included in financial statements (Note 1):						
Boston Redevelopment Authority						2,604,188
Trust and Agency Funds						35,448,675
Retirement Systems						81,833,834
Trustees of Health and Hospital, Inc.						7,231,800
E.D.I.C.						948,701
Total Cash and Cash Equivalents per Financial Statements						\$ 432,415,524

NOTE 1 — As prescribed by N.C.G.A. Statements 3 and 7.

Schedule 2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
PROPERTY TAXES AND ASSESSMENTS RECEIVABLE
For Year Ended June 30, 1985

Real and Personal Property Taxes Receivable:

Levy of Fiscal Year 1985	\$ 3,578,818	
Levy of Fiscal Years 1984 and Prior	<u>24,017,294</u>	
Total Real and Personal Property Taxes Receivable (Schedules 3 and 4)		\$ 27,596,112
Tax Titles Receivable (Schedule 5)		78,674,147
Tax Possessions Receivable (Schedule 6)		<u>26,768,780</u>
Subtotal		133,039,039
Adjustments to Conform Detail with Audited Financial Statements (Note A)		<u>(124,836,132)</u>
Balance June 30, 1985 — Exhibit A		<u>\$ 8,202,907</u>

Note A:

Reserve for Abatements and Uncollectible Taxes	\$(101,466,492)
Adjustment for N.C.G.A. Interpretation 3	<u>(23,369,640)</u>
	<u>\$(124,836,132)</u>

Schedule 3

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
REAL AND PERSONAL PROPERTY TAXES RECEIVABLE
year ended June 30, 1985

Year of Levy	Balance June 30, 1984	Schedule 8		Additions		Deductions		Net Taxes Abated	Balance June 30, 1985 (Schedule 2)
		Original Levy	Additional Levies	Adjustments	Refund of Abatements After Payment	Collections	Net Transfers to Tax Titles (Schedule 5)		
1981 and Prior ..	\$21,158,077		\$ 79,407	\$(2,357)	\$ 8,946,645	\$27,054	\$1,616	\$ 8,956,728	\$21,197,990
1982	1,054,286		10,852	1,395	2,595,664	2,687	388,533	2,587,355	1,070,539
1983	1,573,291		12,889	(278,961)	10,255,672	313,536	667,448	10,245,048	615,774
1984	2,676,624		12,074	42,528	9,697,060	725,546	13,481,117	9,902,301	1,132,991
1985	—	\$363,222,216	6,795,628	146,604	7,293,996	340,465,629		19,932,880	3,578,818
Totals	\$26,462,278	\$363,222,216	\$6,910,850	\$ (90,791)	\$38,789,037	\$341,534,452	\$14,538,714	\$51,624,312	\$27,596,112

Schedule 4

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

SUMMARY OF TAXES LEVIED, COLLECTED AND ABATED
BY YEAR OF LEVY

year ended June 30, 1985

LEVY YEAR	Original Levy	Additional Levies	Total Levy	Adjustments	Collections (Net of Refunds)	Transfers to Tax Title (Net)
1981 and Prior	—	—	—	—	—	—
1982	\$ 440,719,176	\$ 181,581	\$ 440,900,757	\$1,607,777	\$ (395,895,888)	\$ (22,350,017)
1983	374,690,555	603,054	375,293,609	1,640,359	(336,453,889)	(15,110,537)
1984	333,329,533	753,211	334,082,744	577,199	(301,747,868)	(12,522,645)
Totals through 1984	1,148,739,264	1,537,846	1,150,277,110	3,825,335	(1,034,097,645)	(49,983,199)
1985	363,222,216	6,795,628	370,017,844	146,604	(333,171,633)	(13,481,117)
Grand Totals	\$1,511,961,480	\$8,333,474	\$1,520,294,954	\$3,971,939	\$(1,367,269,278)	\$(63,464,316)

Percentage Analysis 1982-85 (Total Levy = 100.0 Percent)

1982	89.80	5.10
1983	89.70	4.00
1984	90.30	3.70
1985	90.00	3.60

NOTE A: Abatements in excess of reserves do not reflect abatements of tax titles.

Schedule 4

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

SUMMARY OF TAXES LEVIED, COLLECTED AND ABATED
BY YEAR OF LEVY

year ended June 30, 1985

Abatements	Balance Uncollected June 30, 1985 (Schedule 2)	Original Reserve for Abatements	Abatements in Excess of Reserve (Note A)		
			Total	June 30, 1984 and Prior	Year Ended June 30, 1985
—	\$21,197,990	—	—	—	—
\$(23,192,090)	\$ 1,070,539	\$ 995,106	\$14,174,292	\$9,895,413	\$4,278,879
(24,753,768)	615,774	5,105,335	—0—	—0—	—0—
(19,256,439)	1,132,991	11,485,871	—0—	—0—	—0—
(67,202,297)	24,017,294	17,586,312	14,174,292	9,895,413	4,278,879
(19,932,880)	—3,578,818	18,176,551 ✓	—0—	—0—	—0—
\$(87,135,177)	\$27,596,112	\$35,762,863	\$14,174,292	\$9,895,413	\$4,278,879

5.30	0.20
6.60	0.10
5.80	0.30
5.40	1.00

Schedule 5
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
TAX TITLES RECEIVABLE (Note A)
year ended June 30, 1985

Balance, July 1, 1984		\$ 86,128,542
Additions:		
Transfers from:		
Tax Accounts (Schedule 3)	\$14,538,714	
Tax Possessions (Schedule 6)	1,112,799	
Building Demolition	116,487	
Maintenance Costs	—0—	
Cost and Interest Billed to Property Owners	659,511	
Less: Canceled Costs and Interest	(29,915)	16,397,561
		<u>\$102,526,103</u>
Deductions:		
Transfers to Tax Possessions (Schedule 6)	\$ 3,654,074	
Collections	14,868,671	
Abatements	5,141,633	
Reinstatements to Tax Accounts	187,577	23,851,956
Balance, June 30, 1985 (Schedule 2)		<u><u>\$ 78,674,147</u></u>

NOTE A. The Tax Titles Receivable reflects taxes and other charges receivable from properties for which the city has taken title in accordance with Section 53 of Chapter 60 of the General Laws.

Schedule 6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
TAX POSSESSIONS RECEIVABLE (Note A)
year ended June 30, 1985

Balance, July 1, 1984		\$25,279,183	
Additions:			
Transfers from:			
Tax Titles (Schedule 5)	\$3,654,074		
Building Demolition	211,818		
Other Transfers:			
Interest and Charges	1,977,282	5,843,174	
		<u>31,122,357</u>	
Deductions:			
Loss on Sale of Foreclosed Property	\$3,240,730		
Transferred to Tax Titles (Schedule 5)	1,112,799		
Withdrawal from Tax Possessions	48	4,353,577	
Balance, June 30, 1985 (Schedule 2)		<u>\$26,768,780</u>	

NOTE A. The Tax Possessions Receivable reflects taxes and other charges receivable from properties which have been foreclosed in accordance with section 65 of Chapter 60 of the General Laws.

Schedule 7

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF "FREE CASH" DEFICITS
year ending June 30, 1985 and 1984

	June 30, 1985	June 30, 1984
Statutory Fund Balances	\$ 34,240,478	\$ 29,506,247
Add (deduct):		
Uncollected real and personal property taxes	(27,596,112)	(26,462,895)
Unreserved Accounts Receivable	(17,400,676)	(23,840,607)
Appropriation deficits	(12,904,158)	(15,616,377)
Revenue deficits	—0—	(23,866,868)
Collections to be refunded	—0—	(333,012)
Reserve for charges added to taxes	1,640,099	1,637,213
Deferred Revenues	7,043,354	—0—
Total	(49,217,493)	(88,482,546)
"Free Cash" deficit as certified	\$(14,977,015)	\$(58,976,299)

Schedule 8
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
year ended June 30, 1985 and 1984

	1985			1984		
	Estimated	Actual	Favorable (Unfavorable) Variance	Estimated	Actual	Favorable (Unfavorable) Variance
Revenues from Operations:						
Real and Personal Property Taxes Levied:						
Initial Levy	\$363,222,216	\$363,265,819	\$ 43,603	\$333,268,119	\$333,329,533	\$ 61,414
Additional Levy	—0—	589,027	589,027	—0—	678,540	678,540
Total Property Taxes Levied	363,222,216	363,854,846	632,630	333,268,119	334,008,073	739,954
Less Estimated Abatements and Exemptions	18,176,551	18,176,551	—0—	20,829,257	20,829,257	—0—
Net Property Taxes	345,045,665	345,678,295	632,630	312,438,862	313,178,816	739,954
Motor Vehicle Excises:						
Current Year Collections	11,000,000	8,467,282	(2,532,718)	6,671,151	7,352,611	618,460
Prior Years Collections	—0—	2,215,506	2,215,506	792,272	1,207,365	415,093
Total Motor Vehicle Excises	11,000,000	10,682,788	(317,212)	7,463,423	8,559,976	1,096,553
Departmental and Other Revenues:						
General Government	100,090,945	98,665,126	(1,425,819)	83,619,634	83,327,874	(291,760)
Schools	601,871	557,702	(44,169)	874,412	601,871	(272,541)
Hospitals	115,248,000	115,472,650	224,650	113,300,000	112,717,412	(582,588)
County	2,230,565	2,597,027	366,462	1,652,224	2,230,566	578,342
Total Departmental Revenues (Schedule 9)	218,171,381	217,292,505	(878,876)	199,446,270	198,877,723	(568,547)
Revenues from Commonwealth:						
General Government Purposes:						
Loss of Taxes State Owned Lands	1,444,040	1,044,040	(400,000)	1,055,407	1,455,407	400,000
Government Center in Lieu Taxes	357,570	357,570	—0—	357,570	357,570	—0—
Property Tax Exemptions and Abatements:						
Elderly	1,087,596	1,100,932	13,336	944,422	1,087,596	143,174
Veterans	70,849	67,965	(2,884)	138,840	78,696	(60,144)
Widows	264,150	—0—	(264,150)	264,150	528,299	264,149
Blind Persons	26,774	—0—	(26,775)	50,221	68,963	18,742
Public Library Local Aid	281,497	281,497	—0—	281,497	281,497	—0—
Library of Last Recourse	932,734	932,734	—0—			
Highway Fund Distribution	1,033,514	1,033,514	—0—	1,117,750	1,117,750	—0—
Local Aid Fund Distribution	135,076,357	135,076,357	—0—	122,707,549	122,682,818	(24,731)
Lottery Local Aid Distribution	15,676,737	18,776,703	3,099,966	12,369,120	12,372,668	3,548
Racing Taxes	552,500	—0—	(552,500)	563,500	539,454	(24,046)
Veterans' Benefits	1,037,882	1,021,862	(16,020)	1,296,117	905,000	(390,917)
Pensions to Retired Teachers	20,110,465	21,324,018	1,213,553	19,807,297	20,595,165	787,868
Urban Redevelopment C121A ss10	28,275,000	33,238,481	4,963,481	18,000,000	10,672,529	(7,327,471)

Schedule 8
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
year ended June 30, 1985 and 1984

	1985			1984		
	Estimated	Actual	Favorable (Unfavorable) Variance	Estimated	Actual	Favorable (Unfavorable) Variance
Urban Renewal	267,794	267,794	—0—	1,010,938	535,589	(475,349)
Non-M.D.C. Communities — C188 ...	1,038,581	1,038,581	—0—	—0—	—0—	—0—
Total State Revenues — General Government	207,534,041	215,562,048	8,028,007	179,964,378	173,279,201	(6,685,177)
School Purposes:						
School Aid C70	111,076,836	111,267,761	190,925	96,732,891	96,677,761	(55,130)
Transportation of Pupils	6,688,125	9,160,953	2,472,828	7,344,771	10,691,553	3,346,782
School Related Transportation	2,694,644	—0—	(2,694,644)	1,789,245	2,938,435	1,149,190
School Transportation C71	118,798	—0—	(118,798)	19,473	—0—	(19,473)
Residential School Costs	678,643	—0—	(678,643)	692,889	767,060	74,171
Tuition for State Wards	1,057,913	955,805	(102,108)	516,058	374,374	(141,684)
Recreational Programs	279,361	99,000	(180,361)	124,151	85,500	(38,651)
School Construction — C645-1948 ..	16,090,732	16,004,841	(85,891)	15,796,910	15,636,962	(159,948)
Emergency Education Asst. C234 ...	2,000,000	2,000,000	—0—			
Total State Revenues — School	140,685,052	139,488,360	(1,196,692)	123,016,388	127,171,645	4,155,257
Total Revenues from Commonwealth ..	348,219,093	355,050,408	6,831,315	302,980,766	300,450,846	(2,529,920)
Transfers from Other Funds:						
Federal Revenue Sharing	18,000,000	18,000,000	—0—	18,525,000	18,525,000	—0—
Parking Meter Receipts	8,000,000	8,000,000	—0—	3,559,888	3,559,888	—0—
Cemetery Revenues	784,524	746,807	(37,717)			
Bond Issue Premiums	229,815	229,815	—0—	59,988	59,988	—0—
Sinking Fund Distribution	39,999	—0—	(39,999)	62,608	—0—	(62,608)
Special Excises C190-1982				4,000,000	—0—	(4,000,000)
Total Transfers	27,054,338	26,976,622	(77,716)	26,207,484	22,144,876	(4,062,608)
Non-recurring and Other Available Funds:						
Sale of Garages	29,630,671	29,626,764	(3,907)	15,500,000	11,092,500	(7,407,500)
Disproportionate Assessment Funds ..				34,085,522	34,085,522	—0—
Excess Reserves for Abatements				19,600,000	19,600,000	—0—
Excess Reserves for Encumbrances ..				3,400,000	9,400,000	6,000,000
Appropriation Carryforwards	10,574,140	10,574,140	—0—	982,619	982,619	—0—
Net Prior Year Overestimates	165,599	165,599	—0—	(258,005)	(258,005)	—0—
Total Other Available Funds	40,370,410	40,366,503	(3,907)	76,301,136	74,902,636	(1,407,500)
Total Revenues Budgetary Basis	\$989,860,887	\$996,047,121	\$6,186,234	\$924,846,941	\$918,114,873	\$(6,732,068)

Schedule 9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
ESTIMATE vs. ACTUAL
years ended June 30, 1985 and 1984

	1985			1984		
	Estimate	Actual	Favorable (Unfavorable) Variance	Estimate	Actual	Favorable (Unfavorable) Variance
City:						
Licenses and Permits:						
Building Structure and Permits	\$ 5,594,683	\$ 7,435,576	\$1,840,893	\$ 5,196,160	\$ 5,594,683	\$398,523
Housing Inspection	—0—	1,100	1,100	1,900	—0—	(1,900)
Weights and Measures	108,792	111,387	2,595	104,661	108,793	4,132
Street and Curb Permits	678,445	719,934	41,489	615,723	678,445	62,722
Health Inspection	476,820	490,407	13,587	475,073	476,820	1,747
Alcoholic Beverage Licenses	2,653,649	2,179,828	(473,821)	1,611,358	1,652,262	40,904
Peddlers Licenses	13,150	14,350	1,200	9,050	13,150	4,100
Entertainment Licenses	908,819	853,872	(54,947)	1,175,354	908,819	(266,535)
Professional and Occupational Licenses ..	98,255	94,390	(3,865)	93,920	98,255	4,335
Police and Protective Licenses	224,248	291,541	67,293	222,922	224,248	1,326
Other Business Licenses and Permits ...	377,178	349,445	(27,733)	368,181	377,178	8,997
Cable Television	150,000	225,000	75,000	425,000	300,050	(124,950)
Total	\$11,284,039	\$12,766,830	\$1,482,791	\$10,299,302	\$10,432,703	\$133,401
Charges for Services:						
Data Processing Services	\$ 1	—0—	\$ (1)	\$ 1,289	\$ (1)	\$ (1,290)
Printing Services	87,066	—0—	(87,066)	1,815	87,066	85,251
Purchasing Services	14,975	\$ 7,196	(7,779)	18,894	14,975	(3,919)
Recording of Legal Instruments	272	312	40	240	272	32
Vital Statistics	628,283	669,963	41,680	562,147	628,283	66,136
Zoning and Subdivision Fees	—0—	—0—	—0—	—0—	—0—	—0—
Sale of Publications	23,120	24,755	1,635	27,463	23,120	(4,343)
Assessing Fees	738	787	49	706	738	32
Liens	351,775	406,230	54,455	257,385	351,775	94,390
Sale of Equipment	45,578	282,381	236,803	69,601	45,578	(24,023)
Other General Services	2,619	4,124	1,505	6,012	2,619	(3,393)
Total	\$1,154,427	\$1,395,748	\$241,321	\$945,552	\$1,154,425	\$208,873
Public Safety:						
Police Services	\$168,624	\$235,118	\$ 66,494	\$255,330	\$168,624	\$(86,706)
Fire Services	356,556	607,346	250,790	450,305	356,556	(93,749)
Fire Alarm Fees	1,200	100	(1,100)	149,258	1,200	(148,058)
Civil Defense	36,522	40,406	3,884	51,136	36,522	(14,614)
Total	\$562,902	\$882,970	\$320,068	\$906,029	\$562,902	\$(343,127)
Public Works and Facilities:						
Parking Facilities	\$3,345,771	\$3,538,851	\$193,080	\$4,330,828	\$3,345,771	\$(985,057)
Street, Sidewalk and Curb Repairs	5,884,727	4,079,505	(1,805,222)	845,437	2,184,727	1,339,290
Building Rents	812,264	441,545	(370,719)	417,256	413,346	(3,910)

Schedule 9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
ESTIMATE vs. ACTUAL
years ended June 30, 1985 and 1984

	1985			1984		
	Estimate	Actual	Favorable (Unfavorable) Variance	Estimate	Actual	Favorable (Unfavorable) Variance
Public Works and Facilities (Continued):						
Real Property — Rents	\$ 68,987	\$ 82,052	\$ 13,065	\$ 97,598	\$ 68,987	\$(28,611)
Demolition of Abandoned Structures ..	20,305	59,128	38,823	15,225	20,305	5,080
Damage of City Property	72,140	59,483	(12,657)	113,515	72,140	(41,375)
Other Revenues	25,548	17,832	(7,716)	9,385	25,548	16,163
PWD — Other Charges	47,619	37,243	(10,376)	126,165	47,619	(78,546)
Total	\$10,277,361	\$8,315,639	\$(1,961,722)	\$5,955,409	\$6,178,443	\$223,034
Miscellaneous:						
Telephone Commissions	\$ 53,282	\$ 86,681	\$ 33,399	\$ 42,845	\$ 53,282	\$ 10,437
Unclaimed Money	143	—0—	(143)	—0—	189	189
Insurance Proceeds	117,663	116,008	(1,655)	286,594	117,663	(168,931)
Pensions and Annuities	1,191,867	162,995	(1,028,872)	271,420	1,191,867	920,447
Fringe and Indirect	3,005,813	1,600,336	(1,405,477)	7,261,300	3,005,813	(4,255,487)
Contributions and Donations	988	1,880	892	1,787	988	(799)
Sale of Real Estate	473	771	298	910	473	(437)
Cable RFP	230	302	72	235	230	(5)
Interest on Investments	17,641,000	15,821,749	(1,819,251)	8,412,089	13,402,551	4,990,462
Prior Years Reimbursements	984,766	1,109,060	124,294	1,670,743	984,766	(685,977)
Miscellaneous Refunds	265,070	269,245	4,175	231,898	265,070	33,172
Miscellaneous Collecting	29,660	3,252	(26,408)	7,188	29,660	22,472
Mayor's Office	—0—	120	120	70	—0—	(70)
Miscellaneous Treasury	2,121	293	(1,828)	—0—	2,121	2,121
New Court House Trial Court Space ..	4,665,000	4,144,132	(520,868)	1,965,000	1,965,000	—0—
Private Details	—0—	19,326	19,326	—0—	—0—	—0—
Tellers' Adjustments	—0—	—0—	—0—	—0—	(46)	(46)
Total	\$27,958,076	\$23,336,150	\$(4,621,926)	\$20,152,079	\$21,019,627	\$867,548
Parking Fines:						
Parking Fines	—0—	\$8,606,654	\$ 8,606,654	\$ 4,986,849	\$ 7,167,306	\$2,180,457
Mail Collection of Parking Fines	\$26,625,434	20,114,599	(6,510,835)	18,185,501	16,155,401	(2,030,100)
Resident Parking Stickers	—0—	—0—	—0—	2,650	—0—	(2,650)
Municipal Criminal Court —						
Parking Fines	—0—	—0—	—0—	1,958,447	—0—	(1,958,447)
Total	\$26,625,434	\$28,721,253	\$2,095,819	\$25,133,447	\$23,322,707	\$(1,810,740)
Cultural and Recreation Services:						
Golf Fees	—0—	—0—	—0—	—0—	—0—	—0—
Concession Rents	\$9,244	\$11,086	\$1,842	\$ 3,229	\$9,244	\$ 6,015
Parks — Miscellaneous	299	2,124	1,825	11,135	299	(10,836)

Schedule 9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
ESTIMATE vs. ACTUAL
years ended June 30, 1985 and 1984

	1985			1984		
	Estimate	Actual	Favorable (Unfavorable) Variance	Estimate	Actual	Favorable (Unfavorable) Variance
Cultural and Recreational Services (Continued):						
Auditorium Use Fees	—0—	—0—	—0—	\$ 475,558	—0—	\$ (475,558)
Other Charges/M.D.C. —						
L Street Bathhouse	—0—	—0—	—0—	590,000	—0—	(590,000)
Total	\$9,543	\$13,210	\$3,667	\$1,079,922	\$9,543	\$(1,070,379)
Veterans Services:						
Veterans Services	\$35,451	\$37,828	\$2,377	\$117,990	\$35,451	\$(82,539)
Total	\$35,451	\$37,828	\$2,377	\$117,990	\$35,451	\$(82,539)
Library Fees:						
Library Fees	\$109,468	\$111,399	\$1,931	\$89,368	\$109,468	\$20,100
Total	\$109,468	\$111,399	\$1,931	\$89,368	\$109,468	\$20,100
Special Assessments:						
Sidewalk Assessments —						
Sidewalk in Advance	\$ 407	\$ 272	\$ (135)	\$492	\$ 407	\$ (85)
Sidewalks Added to Taxes	3,948	1,940	(2,008)	76	3,948	3,872
Unapportioned Assessments	2,620	—0—	(2,620)	—0—	2,620	2,620
Total	\$6,975	\$2,212	\$(4,763)	\$568	\$6,975	\$6,407
Cost and Interest on Taxes:						
Penalties and Interest — Property Tax ...	\$ 923,777	\$ 637,981	\$(285,796)	\$ 61,846	\$ 923,777	\$ 861,931
Penalties and Interest —						
Motor Vehicle Excise	234,899	376,482	141,583	222,446	234,899	12,453
Penalties and Interest — Sidewalks	27	2	(25)	10	27	17
Tax Titles — Cost and Interest	5,153,423	4,886,321	(267,102)	4,391,937	5,153,423	761,486
Penalties and Interest —						
Street Assessment	460	152	(308)	18	460	442
Penalties and Interest — Boat Excise ...	1	—0—	(1)	14	1	(13)
Penalties and Interest —						
Sewer Assessment	—0—	—0—	—0—	—0—	—0—	—0—
Total	\$6,312,587	\$5,900,938	\$(411,649)	\$4,676,271	\$6,312,587	\$1,636,316
Payments in Lieu of Taxes:						
Harvard Community Health Plan	\$207,106	\$ 184,823	\$ (22,283)	\$ 153,482	\$207,106	\$ 53,624
Blue Cross-Blue Shield	259,000	654,586	395,586	87,511	259,000	171,489
Old City Hall	400,045	247,197	(152,848)	196,792	400,045	203,253
Universities	873,593	1,028,546	154,953	1,899,255	843,023	(1,056,232)

Schedule 9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
ESTIMATE vs. ACTUAL
years ended June 30, 1985 and 1984

	1985			1984		
	Estimate	Actual	Favorable (Unfavorable) Variance	Estimate	Actual	Favorable (Unfavorable) Variance
Payments in Lieu of Taxes (Continued):						
Urban Redevelopment Corp. —						
Chapter 121A	\$ 7,403,427	\$ 7,137,292	\$(266,135)	\$ 6,579,554	\$ 6,653,427	\$ 73,873
New England School of Law	13,125	13,125	—0—	13,125	13,125	—0—
New England Deaconess Hospital	84,000	84,000	—0—	42,000	—0—	(42,000)
New England Medical Center	82,804	177,808	95,004	91,567	82,804	(8,763)
Digital Equipment	42,800	42,800	—0—	64,200	42,800	(21,400)
Mass. Port Authority	5,113,057	5,124,027	10,970	4,620,931	4,869,578	248,647
Miscellaneous	114,399	98,766	(15,633)	—0—	—0—	—0—
Trimount Foundation	15,000	15,000	—0—	10,000	5,000	(5,000)
Pro Forma Taxes on Properties Sold	464,139	1,745,222	1,281,083	397,964	464,139	66,175
Boat Excise	28,183	5,349	(22,834)	1,008	28,183	27,175
Town of Brookline	—0—	—0—	—0—	4,618	—0—	(4,618)
Commonwealth of Massachusetts —						
Special Taxes	103,004	20,150	(82,854)	51,789	103,004	51,215
Boston Redevelopment Authority	—0—	—0—	—0—	49,901	—0—	(49,901)
Mass. General Hospital	54,000	124,000	70,000	—0—	35,776	35,776
Hood Milk	497,000	478,258	(18,742)	—0—	176,034	176,034
Total	\$15,754,682	\$17,180,949	\$1,426,267	\$14,263,697	\$14,183,044	\$(80,653)
Total City Revenue	\$100,090,945	\$98,665,126	\$(1,425,819)	\$83,619,634	\$83,327,875	\$(291,759)
County:						
Fines and Forfeits:						
Superior Civil	—0—	—0—	—0—	\$ 192	—0—	\$ (192)
Superior Criminal	\$ 5,816	\$ 18,536	\$ 12,720	4,851	\$ 5,816	965
Supreme Judicial	—0—	1,085	1,085	—0—	—0—	—0—
Municipal Criminal	81,173	78,259	(2,914)	62,621	81,173	18,552
East Boston District Court — Fines	30,565	64,740	34,175	15,977	30,565	14,588
Brighton District Court — Fines	103,143	133,005	29,862	67,407	103,143	35,736
Brighton District Court — Parking Fines	—0—	—0—	—0—	51	—0—	(51)
Charlestown District Court — Fines	875	4,135	3,260	1,523	875	(648)
Charlestown District Court —						
Parking Fines	—0—	—0—	—0—	16	—0—	(16)
Dorchester District Court — Fines	159,243	163,275	4,032	32,774	159,244	126,470
Roxbury District Court — Fines	184,798	235,920	51,122	86,013	184,798	98,785
South Boston District Court — Fines	52,850	75,291	22,441	76,868	52,850	(24,018)
South Boston District Court —						
Parking Fines	—0—	—0—	—0—	—0—	—0—	—0—
West Roxbury District Court — Fines	191,445	191,270	(175)	131,915	191,445	59,530
West Roxbury District Court —						
Parking Fines	—0—	—0—	—0—	360	—0—	(360)
Total	\$809,908	\$965,516	\$155,608	\$480,568	\$809,909	\$329,341

Schedule 9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
ESTIMATE vs. ACTUAL
years ended June 30, 1985 and 1984

	1985			1984		
	Estimate	Actual	Favorable (Unfavorable) Variance	Estimate	Actual	Favorable (Unfavorable) Variance
Miscellaneous:						
House of Correction —						
Work Release Program	\$ 13,662	\$ 13,524	\$ (138)	\$ 13,626	\$ 13,662	\$ 36
Court House Custodian	1,856	2,571	715	1,620	1,856	236
House of Correction — Regular	963	16,793	15,830	844	963	119
Stenographic Fees	—0—	—0—	—0—	—0—	—0—	—0—
Judges Salaries	—0—	—0—	—0—	10,043	—0—	(10,043)
Registry of Deeds — Fees	1,394,473	1,571,820	177,347	1,097,104	1,394,473	297,369
Telephone Commissions	2,597	3,407	810	21,653	2,597	(19,056)
Massachusetts Defenders' Committee ..	456	671	215	529	456	(73)
County Jail	6,650	22,725	16,075	26,237	6,650	(19,587)
Total	\$1,420,657	\$1,631,511	\$210,854	\$1,171,656	\$1,420,657	\$249,001
Total County Revenue — (Schedule 8)	\$2,230,565	\$2,597,027	\$366,462	\$1,652,224	\$2,230,566	\$578,342
Schools:						
Sale of Supplies and Incidentals	—0—	—0—	—0—	\$ 2,680	—0—	\$ (2,680)
Tuition and Transportation	\$522,446	\$495,640	\$ (26,806)	574,847	\$522,446	(52,401)
Instructions	19,996	—0—	(19,996)	19,659	19,996	337
Miscellaneous Receipts	59,429	62,062	2,633	277,226	59,429	(217,797)
Total School Committee Revenue — (Schedule 8)	\$601,871	\$557,702	\$ (44,169)	\$874,412	\$601,871	\$ (272,541)
Health and Hospitals:						
Patient Services — City Hospital	\$101,093,000	\$ 96,596,507	\$ (4,496,493)	\$ 96,305,000	\$ 96,294,916	\$ (10,084)
Patient Services — Long Island Hospital ..	7,696,000	10,686,734	2,990,734	6,798,000	9,605,333	2,807,333
Patient Services — Mattapan Hospital ..	6,459,000	8,189,409	1,730,409	10,197,000	6,817,163	(3,379,837)
Total Health and Hospitals — (Schedule 8)	\$115,248,000	\$115,472,650	\$ 224,650	\$113,300,000	\$112,717,412	\$ (582,588)
GRAND TOTAL	\$218,171,381	\$217,292,505	\$ (878,876)	\$199,446,270	\$198,877,724	\$ (568,546)

Schedule 10

CITY OF BOSTON AND COUNTY OF SUFFOLK
ADJUSTMENTS TO CONFORM STATUTORY STATEMENTS — REVENUES
TO AUDITED FINANCIAL STATEMENTS
year ended June 30, 1985

	Actual Revenues
Adjustment of Property Tax Revenues from an Accrual to a Modified Accrual Basis	\$ (7,656,018)
Adjustments to Other Revenue from a Cash to Accrual Basis	(1,482,000)
Reclassification of Revenue Sharing to Special Revenue	(18,000,000)
Reclassification of Parking Meter Revenue and Expenditures to Special Revenue Fund	(8,000,000)
Reclassification of Sale of Garages from Revenue to Other Financing Sources	(29,626,764)
Reclassification of State-Funded Teachers' Retirement Costs between Revenue and Expenditures	(21,324,018)
Reclassification of Health and Hospital Revenue and Expenditures to Enterprise Fund	(115,472,650)
Adjustment for Continuing Appropriations	(10,574,140)
Prior Years Deficits Previously Reflected on a GAAP Basis	53,691,000
Total	<u><u>\$(158,444,590)</u></u>

Combined Financial Statements for Year Ending June 30, 1985,
Reconciliation between Budgetary and GAAP Basis Accounting Principles.

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Appropriations
CITY BUDGET	
<i>General Government</i>	
Legislative and Executive:	
Mayor's Office	\$ 850,044
City Council	1,799,500
Licensing Division	274,578
Office of Human Rights	190,000
Rent Control Administration	558,485
Development and Industrial Commission	262,000
Commission on Affairs of the Elderly	1,931,631
Commission on the Handicapped	82,416
Community Services Administration	0
Office of Policy Management	0
Freedom Trail Commission	142,000
Intergovernmental Relations	301,042
Press Office	215,720
Neighborhood Services	185,000
Constituent Services	401,300
Community Participation	310,220
Business and Cultural Affairs	636,447
Capital Planning	99,100
Women's Commission	61,050
Informational Services	101,537
Total Legislative and Executive	<u>8,402,070</u>
Elections:	
Election Department	1,800,000
Listing Board	429,051
Total Elections	<u>2,229,051</u>
Finance:	
Auditing Department	1,091,547
Assessing Department	6,571,777
Treasury Department	2,333,013
Motor Vehicle Excise	0
Treasury Division	1,018,840
Research and Resource	0
Office of Property Equalization	0
Office of Fiscal Affairs	0
Total Finance	<u>11,015,177</u>
Administrative Services:	
Administrative Division	614,070
Personnel Division	972,898
Purchasing Division	604,618
Total of Administrative Services	<u>2,191,586</u>
Budget Division:	
Budget Division	730,370
Purchasing Division, Printing Section	1,859,500
Data Processing Unit	5,146,263
Complaints Division	279,750
Labor Relations Division	319,395
Total Budget Division	<u>8,335,278</u>
Law:	
Law Department	1,867,302
Total Law	<u>1,867,302</u>

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

Transfer To (From)	Expenditures	Encumbrances	Expenditures and Encumbrances	Unexpended (Overexpended)
—0—	\$784,378	\$ 47,577	\$ 831,955	\$ 18,089
—0—	1,701,830	72,309	1,774,139	25,361
—0—	237,771	22,530	260,301	14,277
—0—	190,000	—0—	190,000	—0—
\$150,000	569,498	84,828	654,326	54,159
—0—	225,530	11,380	236,910	25,090
—0—	1,626,947	269,578	1,896,525	35,106
—0—	69,615	6,881	76,496	5,920
—0—	—0—	—0—	—0—	—0—
—0—	—0—	—0—	—0—	—0—
—0—	137,500	4,500	142,000	—0—
—0—	276,667	52,847	329,514	(28,472)
—0—	185,885	17,958	203,843	11,877
—0—	166,525	14,117	180,642	4,358
—0—	360,901	34,229	395,130	6,170
—0—	295,470	13,606	309,076	1,144
—0—	515,941	90,003	605,944	30,503
—0—	109,466	—0—	109,466	(10,366)
—0—	49,627	10,906	60,533	517
—0—	87,076	14,164	101,240	297
150,000	7,590,627	767,413	8,358,040	194,030
—0—	1,714,316	18,538	1,732,855	67,145
—0—	359,423	72,277	431,700	(2,649)
—0—	2,073,739	90,816	2,164,555	64,496
—0—	1,028,613	51,084	1,079,697	11,850
500,000	6,047,758	974,615	7,022,373	49,404
(122,264)	1,668,987	259,792	1,928,779	281,970
—0—	—0—	—0—	—0—	—0—
122,264	976,282	129,886	1,106,168	34,936
—0—	—0—	—0—	—0—	—0—
—0—	—0—	—0—	—0—	—0—
—0—	—0—	—0—	—0—	—0—
500,000	9,721,640	1,415,377	11,137,017	378,160
216,802	762,237	57,999	820,236	10,636
—0—	827,486	113,810	941,296	31,602
18,049	571,992	38,910	610,902	11,765
234,851	2,161,715	210,719	2,372,434	53,002
—0—	638,955	61,760	700,715	29,655
(12,000)	1,553,558	237,023	1,790,581	56,919
(93,339)	4,446,516	591,935	5,038,451	14,473
6,230	249,717	5,899	255,616	30,364
545	283,407	32,950	316,357	3,583
(98,564)	7,172,153	929,567	8,101,720	134,994
—0—	1,717,887	183,336	1,901,224	(33,922)
—0—	1,717,887	183,336	1,901,224	(33,922)

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Appropriations
CITY BUDGET	
<i>(General Government, continued)</i>	
Recording and Reporting:	
City Clerk Department	\$ 332,300
Registry Division	428,000
Total Reporting and Recording	760,300
Miscellaneous General Government:	
Finance Commission	119,000
City Record Publication	0
Fair Housing Commission	155,126
Public Information	0
Emergency Shelter Commission	75,000
Annual Audit Cost	400,000
Totals Miscellaneous General Government	749,126
<i>Public Safety</i>	
Police Department	74,321,143
Fire Department	56,600,000
Traffic and Parking Department	6,830,416
Parking Clerk	5,909,030
Arson Commission	60,000
Total Public Safety	143,720,589
<i>Inspection</i>	
Licensing Board	373,464
Inspectional Services	6,171,500
Board of Appeal	0
Total Inspection	6,544,964
<i>Public Works</i>	
Snow Removal	1,500,000
Public Improvement Commission	0
Public Works Department	38,732,905
Total Public Works	40,232,905
<i>Health and Hospitals</i>	
Health and Hospitals Division	90,801,483
Mattapan Chronic Disease Hospital	8,075,388
Long Island Hospital	10,124,220
Total Health and Hospitals	109,001,091
<i>Veterans' Services</i>	
Veterans' Services Department	2,660,000
Veterans' Graves Registration	114,250
Total Veterans' Services	2,774,250
<i>Libraries</i>	
Library Department	11,410,857
Total Libraries	11,410,857
<i>Parks and Recreation</i>	
Parks and Recreation Department	6,850,375
Environmental Affairs	456,501
Cemetery Division	797,524
Total Parks and Recreation	8,104,400

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1984

Transfer To (From)	Expenditures	Encumbrances	Expenditures and Encumbrances	Unexpended (Overexpended)
—0—	\$ 274,780	\$ 53,508	\$ 328,288	\$ 4,012
—0—	373,361	50,625	423,986	4,014
—0—	648,141	104,133	752,274	8,026
—0—	112,892	2,981	115,873	3,127
—0—	—0—	—0—	—0—	—0—
—0—	140,020	16,504	156,524	(1,398)
—0—	—0—	—0—	—0—	—0—
—0—	70,500	2,713	73,213	1,787
—0—	311,015	88,984	399,999	—0—
—0—	634,427	111,182	745,609	3,516
—0—	71,155,420	4,243,225	75,398,645	(1,077,502)
—0—	56,702,619	2,257,695	58,960,314	(2,360,314)
(75,000)	5,929,714	707,403	6,637,117	118,299
75,000	4,780,929	1,180,934	5,961,863	22,167
—0—	47,808	655	48,463	11,537
—0—	138,616,490	8,389,912	147,006,402	(3,285,813)
—0—	354,806	54,991	409,797	(36,333)
—0—	5,691,647	344,933	6,036,580	134,920
—0—	—0—	—0—	—0—	—0—
—0—	6,046,453	399,924	6,446,377	98,587
—0—	1,820,460	1,737	1,822,197	(322,197)
—0—	—0—	—0—	—0—	—0—
—0—	32,693,779	5,314,012	38,007,791	725,114
—0—	34,514,239	5,315,749	39,829,988	402,917
—0—	90,091,365	9,620,634	99,711,999	(8,910,516)
—0—	8,975,064	478,905	9,453,969	(1,378,581)
—0—	9,063,861	531,468	9,595,329	528,891
—0—	108,130,290	10,631,007	118,761,297	(9,760,206)
(10,000)	2,318,914	282,195	2,601,109	48,891
10,000	117,697	4,640	122,337	1,913
—0—	2,436,611	286,835	2,723,446	50,804
1,214,231	12,480,992	156,633	12,637,625	(12,537)
1,214,231	12,480,992	156,633	12,637,625	(12,537)
—0—	6,232,196	655,387	6,887,583	(37,208)
—0—	395,803	54,194	449,997	6,504
(10,000)	669,484	80,322	749,806	37,718
(10,000)	7,297,483	789,903	8,087,386	7,014

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Appropriations
<i>Property and Development</i>	
Boston Redevelopment Authority	\$ 4,536,000
Real Property Department:	
Building Division	4,140,735
Property Division	621,535
County Division	805,208
Public Facilities Department	7,470,709
Public Facilities — Community Schools	1,425,396
Total Property and Development	<u>18,999,583</u>
<i>Judgments and Claims</i>	
Executions of Court, Damages, Reimbursements	1,000,000
Total Judgments and Claims	<u>1,000,000</u>
<i>Employee Benefits</i>	
Hospital and Insurance Plan for Employees	31,388,196
State-Boston Retirement System Expense Funds	800,000
Workers' Compensation Services	239,867
Workers' Compensation	1,665,000
United States Bond Allotment Plan	0
Unemployment Benefits	125,000
Total Employee Benefits	<u>34,218,063</u>
<i>Contributions to Retirement Fund</i>	
Pensions and Annuities — City	9,800,000
Total Contributions to Retirement Fund	<u>9,800,000</u>
Total City Budget	<u>421,356,592</u>
SCHOOL BUDGET	
<i>School Committee</i>	
General School Purposes	249,062,372
Planning and Engineering	6,000,000
Total School Budget	<u>255,062,372</u>
COUNTY BUDGET	
<i>General County Government</i>	
Recording and Reporting:	
Registry of Deeds	1,147,580
County Buildings:	
Court House Custodian	1,684,100
Total General County Government	<u>\$ 2,831,680</u>

Schedule 11
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1985

Transfer To (From)	Expenditures	Encumbrances	Expenditures and Encumbrances	Unexpended (Overexpended)
—0—	\$ 3,095,823	\$1,440,175	\$ 4,535,998	2
\$106,450	4,059,776	170,984	4,230,760	16,425
(46,000)	501,492	100,261	601,753	(26,218)
(60,450)	738,622	41,489	780,111	(35,353)
(85,000)	5,312,362	1,730,043	7,042,405	343,304
85,000	1,481,739	14,163	1,495,902	14,494
—0—	15,189,814	3,497,115	18,686,929	312,654
—0—	4,817,164	32,313	4,849,477	(3,849,477)
—0—	4,817,164	32,313	4,849,477	(3,849,477)
(786,288)	15,929,097	14,672,809	30,601,906	2
—0—	1,150,000	—0—	1,150,000	(350,000)
—0—	216,315	14,709	231,024	8,843
—0—	1,457,011	112	1,457,123	207,877
—0—	—0—	—0—	—0—	—0—
—0—	90,161	—0—	90,161	34,839
(786,288)	18,842,584	14,687,630	33,530,214	(98,439)
10,000	10,262,548	—0—	10,262,548	(452,548)
10,000	10,262,548	—0—	10,262,548	(452,548)
1,214,230	390,354,997	47,999,564	438,354,561	(15,783,739)
2,000,000	240,533,077	10,516,153	251,049,230	13,142
—0—	5,409,058	604,082	6,013,140	(13,140)
2,000,000	245,942,135	11,120,235	257,062,370	2
—0—	1,097,546	53,671	1,151,217	(3,637)
—0—	3,471,942	209,034	3,680,977	(1,996,877)
—0—	4,569,488	262,705	4,832,194	(2,000,514)

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

DEPARTMENT OR ACTIVITY		Appropriations
<i>Corrections</i>		
Jail		
Penal Institutions	\$ 4,400,568	
House of Corrections	7,415,000	
Total Corrections	11,815,568	
CONTRIBUTIONS TO RETIREMENT FUNDS		
Pensions and Annuities — County	840,000	
Total Contributions to Retirement Fund	840,000	
Total County Budget	270,549,620	
Total City, School, and County Budget	691,906,212	
DEBT REQUIREMENTS		
Interest Payments		
City Debts	31,076,199	
Refunded Taxes	7,500	
Tempoary Loan Interest	3,600,000	
Anticipation of Bond Interest		
Minibonds	80,000	
City Loan Redemption	41,935,000	
Cost of Issuance	700,000	
Total Debt Interest:	77,398,699	
CONTRIBUTION TO RETIREMENT FUNDS		
State-Boston Retirement System	113,778,994	
Workers' Compensation Credits	58,363	
Total Contribution to Retirements Funds	113,837,357	
STATE ASSESSMENTS		
State Examination of Retirement System	73,737	
Health Insurance — Retirement Program	1,162,015	
Motor Vehicle Parking Surcharge	—0—	
Motor Vehicle Excise Tax Bills	—0—	
Mosquito Control Projects	75,853	
Special Education — Chapter 766	608,048	
Suffolk County Extension Service	265,998	
Total State Assessments	2,185,651	
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	5,179,667	
Air Pollution Control	81,531	
Area Planning Council	97,277	
Metropolitan District Expenses	8,342	
Total M. D. C. Assessments	5,366,817	

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

Transfer To (From)	Expenditures	Encumbrances	Expenditures and Encumbrances	Unexpended (Overexpended)
—0—	\$ 4,655,390	\$ 374,034	\$ 5,029,424	\$(628,856)
—0—	7,354,274	275,276	7,629,550	(214,550)
—0—	12,009,664	649,310	12,658,974	(843,406)
—0—	835,910	—0—	835,910	4,090
—0—	835,910	—0—	835,910	4,090
	263,357,197	12,032,250	275,389,447	(4,839,827)
2,000,000	653,712,194	60,031,814	713,744,008	(19,837,796)
—0—	31,076,199	—0—	31,076,199	—0—
—0—	—0—	—0—	—0—	7,500
—0—	3,599,512	—0—	3,599,512	488
—0—	—0—	—0—	—0—	—0—
—0—	—0—	80,000	80,000	—0—
—0—	41,935,000	—0—	41,935,000	—0—
—0—	569,023	122,477	691,500	8,500
—0—	77,179,734	202,477	77,382,211	16,488
—0—	113,778,994	—0—	113,778,994	—0—
—0—	—0—	58,364	58,364	(1)
—0—	113,778,994	58,364	113,837,358	(1)
—0—	73,737	—0—	73,737	—0—
—0—	1,162,015	—0—	1,162,015	—0—
—0—	438,270	—0—	438,270	(438,270)
—0—	—0—	—0—	—0—	—0—
—0—	75,853	—0—	75,853	—0—
—0—	618,737	—0—	618,737	(10,689)
—0—	254,655	—0—	254,655	11,343
—0—	2,623,267	—0—	2,623,267	(437,616)
—0—	5,179,667	—0—	5,179,667	—0—
—0—	81,531	—0—	81,531	—0—
—0—	97,277	—0—	97,277	—0—
—0—	8,342	—0—	8,342	—0—
—0—	5,366,817	—0—	5,366,817	—0—

Schedule 11
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Appropriations
M.B.T.A. ASSESSMENTS	
Operating Deficit	\$ 42,094,351
Total State M.B.T.A. Assessments	42,094,351
Total	932,789,087

Schedule 11

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1985

Transfer To (From)	Expenditures	Encumbrances	Expenditures and Encumbrances	Unexpended (Overexpended)
—0—	\$ 42,139,985	—0—	\$42,139,985	\$ (45,634)
—0—	\$ 42,139,985	—0—	\$42,139,985	\$ (45,634)
3,214,230	\$894,800,991	60,292,655	955,093,646	(19,090,329)

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
CITY BUDGET		
<i>General Government</i>		
Legislative and Executive:		
Mayor, Office Expenses	\$ 660,193	\$ 83,235
City Council	1,560,534	161,579
Mayor's Office Licensing Division	233,008	20,974
Office of Human Rights	—0—	—0—
Rent Control Administration	548,485	41,044
Development and Industrial Commission	—0—	236,911
Commission on Affairs of the Elderly	1,434,593	234,374
Commission on the Handicapped	67,916	7,693
Community Services Administration	—0—	—0—
Office of Policy Management	—0—	—0—
Freedom Trail Commission	—0—	142,000
Intergovernmental Relations	233,042	104,984
Press Office	164,400	32,173
Neighborhoods	158,300	13,184
Constituent Services	374,629	19,709
Community Participation	280,514	20,985
Business and Cultural	348,347	123,818
Capital Planning	97,840	10,187
Women's Commission	58,876	1,193
Information Services	90,037	7,590
Total Legislative and Executive	6,300,714	1,261,633
Elections:		
Election Department	1,446,886	104,643
Listing Board	419,050	—0—
Total Elections	1,865,936	104,643
Finance:		
Auditing Department	940,550	107,930
Assessing Department	3,914,380	2,524,712
Treasury Division	537,700	148,252
Motor Vehicle Excise	—0—	—0—
Treasury Division	586,615	302,690
Research and Resource	—0—	—0—
Office of Property Equalization	—0—	—0—
Office of Fiscal Affairs	—0—	—0—
Total Finance	5,979,245	3,083,584

Schedule 12
CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1985
\$ 10,552	\$ 92		\$ 77,882	\$ 831,954
36,278	4,249		11,497	1,774,137
3,334	60		2,924	260,300
—0—	—0—		190,000	190,000
13,097	37,809		13,890	654,325
—0—	—0—		—0—	236,911
142,027	27,291		58,238	1,896,523
862	—0—		25	76,496
—0—	—0—		—0—	—0—
—0—	—0—		—0—	—0—
—0—	—0—		—0—	142,000
331	—0—		1,156	329,513
3,019	—0—		4,252	203,844
4,227	—0—		4,931	180,642
793	—0—		—0—	395,131
7,478	—0—		99	309,076
5,605	3,392		124,762	605,944
883	286		269	109,465
463	—0—		—0—	60,532
113	—0—		3,500	101,240
229,062	73,179		493,445	8,358,033
27,228	10,732		143,364	1,732,853
7,988	—0—		4,661	431,699
35,216	10,732		148,025	2,164,552
5,515	317		25,384	1,079,696
102,791	11,389		469,099	7,022,371
187,173	5,505		1,050,148	1,928,788
—0—	—0—		—0—	—0—
57,705	—0—		159,157	1,106,167
—0—	—0—		—0—	—0—
—0—	—0—		—0—	—0—
—0—	—0—		—0—	—0—
353,184	17,211		1,703,788	11,137,012

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
Administrative Services:		
Administrative Division	\$ 453,019	\$ 332,530
Personnel Division	842,272	29,428
Purchasing Division	506,140	56,343
Total of Administrative Services	1,801,431	418,301
Budget Division:		
Budget Division	577,670	74,976
Purchasing Division, Printing Section	1,333,902	188,608
Data Processing Unit	1,718,070	612,483
Complaints Division	168,321	81,285
Labor Relations Division	226,691	79,798
Total Budget Division	4,024,654	1,037,150
Law:		
Law Department	1,298,759	518,772
Total Law Department	1,298,759	518,772
Recording and Reporting:		
City Clerk Department	278,230	46,184
Registry Division	351,800	24,146
Total Reporting and Recording	630,030	70,330
Miscellaneous General Government:		
Finance Commission	87,300	4,766
City Record Publication	—0—	—0—
Fair Housing Commission	117,829	17,542
Public Information	—0—	—0—
Emergency Shelter Commission	—0—	—0—
Annual Audit Cost	—0—	—0—
Total Miscellaneous General Government	\$ 205,129	\$ 22,308

Schedule 12
CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1985
\$ 3,206	\$ 295		\$ 31,186	\$ 820,236
5,086	—0—		64,509	941,295
17,157	165		31,095	610,900
25,449	460		126,790	2,372,431
12,095	1,441		34,532	700,714
144,267	32,526		91,276	1,790,579
109,797	26,567		2,571,533	5,038,450
1,783	3,379		846	255,614
1,324	503		8,039	316,355
269,266	64,416		2,706,226	8,101,712
12,380	7,362		63,950	1,901,223
12,380	7,362		63,950	1,901,223
2,574	365		933	329,286
9,053	1,732		37,255	423,986
11,627	2,097		38,188	752,272
393	6,234		17,178	115,871
—0—	—0—		—0—	—0—
—0—	13,329		7,825	156,525
—0—	—0—		—0—	—0—
—0—	—0—		73,213	73,213
—0—	—0—		400,000	400,000
\$ 393	\$19,563		\$ 498,216	\$ 745,609

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<i>Public Safety</i>		
Police:		
Police Department	\$ 65,663,595	\$ 2,615,533
Fire:		
Fire Department	53,904,181	1,990,249
Other:		
Traffic and Parking Department	4,118,379	1,441,597
Parking Clerk	874,130	4,491,492
Arson Commission	—0—	—0—
Total Public Safety	124,560,285	10,538,801
<i>Inspection</i>		
Licensing Board	304,464	94,463
Inspectional Services	5,197,429	604,851
Board of Appeal	—0—	—0—
Total Inspection	5,501,893	699,314
<i>Public Works</i>		
Snow Removal	—0—	—0—
Public Improvement Commission	—0—	—0—
Public Works Department	10,315,000	25,493,335
Total Public Works	10,315,000	25,493,335
<i>Health and Hospitals</i>		
Health and Hospitals Division	57,491,987	—0—
Mattapan Chronic Disease Hospital	6,272,408	—0—
Long Island Hospital	6,538,035	—0—
Total Health and Hospitals	70,302,430	—0—

Schedule 12
CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1985
\$2,773,237	\$3,220,594		\$1,125,684	\$ 75,398,643
1,709,899	534,127		821,858	58,960,314
580,614	139,145		357,380	6,637,115
553,775	20,570		21,966	5,961,863
—0—	—0—		48,464	48,464
5,617,525	3,914,436		2,375,352	147,006,399
5,155	1,278		4,437	409,797
62,090	3,181		169,029	6,036,580
—0—	—0—		—0—	—0—
67,245	4,459		173,466	6,446,377
—0—	—0—		1,822,197	1,822,197
—0—	—0—		—0—	—0—
933,855	28,685	\$840,905	396,010	38,007,790
933,855	28,685	\$840,905	2,218,207	39,829,987
—0—	—0—		42,220,012	99,712,999
—0—	—0—		3,181,562	9,453,970
—0—	—0—		3,057,295	9,595,330
—0—	—0—		48,458,869	118,761,299

Schedule 12
CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<i>Veterans' Services</i>		
Veterans' Services Department	\$ 522,843	\$ 37,644
Veterans' Graves Registration	60,980	60,972
Total Veterans' Services	583,823	98,616
<i>Libraries</i>		
Library Department	8,631,628	1,818,164
<i>Parks and Recreation</i>		
Parks and Recreation Department	4,132,987	1,661,950
Environmental Affairs	322,960	104,250
Cemetery Division	612,774	47,752
Total Parks and Recreation	5,078,721	1,813,952
<i>Property and Development</i>		
Boston Redevelopment Authority	2,387,554	338,219
Real Property Department:		
Building Division	1,691,170	2,058,684
Property Division	420,035	150,305
County Division	281,680	371,872
Public Facilities Department	3,430,414	3,071,203
Public Facilities, Community Schools	1,307,896	150,861
Total Property and Development	9,518,749	6,141,144
<i>Judgements and Claims</i>		
Execution of Courts Damage Reimbursements	142,405	39,084
Total Judgements and Claims	142,405	39,084
<i>Employee Benefits</i>		
Hospitalization and Insurance Plan for Employees	323,934	11,762
State-Boston Retirement System Expense Fund	687,744	426,756
Workmens' Compensation Service	220,617	6,395
Workmens' Compensation	—0—	—0—
United States Bond Allotment Plan	—0—	—0—
Unemployment Benefits	—0—	—0—
Total Employee Benefits	1,232,295	444,913
<i>Contributions to Retirement Funds</i>		
Pensions and Annuities — City		
Total Contributions to Retirement Funds		
Total City Budget	\$000,000,000	\$00,000,000

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK

COMPARATIVE SUMMARY OF EXPENDITURES

GENERAL FUND

year ended June 30, 1985

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1985
\$ 5,402	\$ 5,791		\$ 2,029,428	\$ 2,601,108
384	—0—		—0—	122,336
5,786	5,791		2,029,428	2,723,444
1,500,800	22,121		664,910	12,637,623
327,635	—0—	\$ 158,547	606,464	6,887,583
10,144	460	—0—	2,181	449,995
46,787	1,710	20,597	20,185	749,805
384,566	2,170	179,144	628,830	8,087,383
66,580	—0—	—0—	1,743,645	4,535,998
				—0—
204,239	72,467	—0—	204,198	4,230,758
30,746	40	—0—	627	601,753
95,801	696	—0—	30,061	780,110
100,136	15,507	—0—	425,144	7,042,404
18,082	—0—	—0—	19,063	1,495,902
515,584	88,710	—0—	2,422,738	18,686,925
871,642	74,679	2,225,829	1,495,836	4,849,475
871,642	74,679	2,225,829	1,495,836	4,849,475
7,330	1,024	—0—	30,257,855	30,601,905
20,000	—0—	—0—	15,500	1,150,000
2,421	—0—	—0—	1,590	231,023
—0—	—0—	—0—	1,457,123	1,457,123
		—0—		
			90,161	90,161
29,751	1,024	—0—	31,822,229	33,530,212
—0—	—0—	—0—	10,262,548	10,262,548
—0—	—0—	—0—	10,262,548	10,262,548
\$00,000,000	\$0,000,000	\$0,000,000	\$00,000,000	\$000,000,000

Schedule 12
CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
SCHOOL BUDGET		
General Schools	\$178,598,884	—0—
Planning and Engineering	1,238,876	—0—
Total School Budget	179,837,760	—0—
COUNTY BUDGET		
<i>General Government</i>		
Recording and Reporting:		
Registry of Deeds	993,120	98,157
General Government Buildings:		
Court House Custodian	2,564,984	488,491
Total General Government	3,558,104	586,648
<i>Corrections</i>		
Jail	3,603,141	520,748
Penal Institutions Department	—0—	—0—
House of Correction	5,926,848	589,071
Total Corrections	8,899,989	1,109,819
<i>Contributions to Retirement Funds</i>		
Pensions and Annuities — County	—0—	—0—
Total Contributions to Retirement Funds	—0—	—0—

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1985
—0—	—0—	\$67,790,036	\$4,660,310	\$251,049,230
—0—	—0—	4,773,094	1,169	6,013,139
—0—	—0—	72,563,130	4,661,479	257,062,369
22,241	1,954	—0—	35,744	1,151,216
564,837	1,681		60,981	3,680,974
587,078	3,635		96,725	4,832,190
599,554	18,124		287,854	5,029,421
—0—	—0—		—0—	—0—
1,461,164	45,079		237,387	7,629,549
2,060,718	63,203		525,241	12,658,970
—0—	—0—		835,910	835,910
—0—	—0—		835,910	835,910

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
year ended June 30, 1985

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
DEBT REQUIREMENT		
Interest Payments:		
City Debts	—0—	—0—
Refunded Taxes	—0—	—0—
Temporary Loan Interest	—0—	—0—
Anticipation of Bond Interest	—0—	—0—
Minibonds	—0—	—0—
City Loan Redemption	—0—	—0—
Cost of Issuance	—0—	—0—
Total Debt Interest		
CONTRIBUTIONS TO RETIREMENT FUNDS		
State-Boston Retirement System		
Workmens' Compensation Credit		
Total Contributions to Retirement Funds		
STATE ASSESSMENT		
State Examination of Retirement System		
Health Insurance — Retirement Program		
Motor Vehicle Parking Surcharge		
Motor Vehicle Excise Tax Bills		
Mosquito Control Projects		
Special Education — Chapter 766		
Suffolk County Extension Service		
Total State Assessment		
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks		
Air Pollution Control		
Area Planning Council		
Metropolitan District Expenses		
Total Metropolitan District Assessments		
M.B.T.A. ASSESSMENT		
Operating Deficit		
Total State, M.B.T.A. Assessments		
Total	\$450,268,980	\$55,300,511

Schedule 12

CITY OF BOSTON AND COUNTY OF SUFFOLK

COMPARATIVE SUMMARY OF EXPENDITURES

GENERAL FUND

year ended June 30, 1985

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1985
—0—	—0—		\$ 31,076,199	\$ 31,076,199
—0—	—0—		—0—	—0—
—0—	—0—		3,599,512	3,599,512
—0—	—0—		—0—	—0—
—0—	—0—		80,000	80,000
—0—	—0—		41,935,000	41,935,000
—0—	—0—		691,500	691,500
			77,382,211	77,382,211
			113,778,994	113,778,994
			58,364	58,364
			113,837,358	113,837,358
			73,737	73,737
			1,162,015	1,162,015
			438,270	438,270
			—0—	—0—
			75,853	75,853
			618,737	618,737
			254,655	254,655
			2,623,267	2,623,267
			5,179,667	5,179,667
			81,531	81,531
			97,277	97,277
			8,342	8,342
			5,366,817	5,366,817
			42,139,985	42,139,985
—0—	—0—		42,139,985	42,139,985
\$13,511,127	\$4,403,933	\$75,809,008	\$355,800,034	\$955,093,593

Schedule 13

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

ADJUSTMENTS TO CONFORM STATUTORY STATEMENTS — EXPENDITURES

year ended June 30, 1985

Total Expenditures — Budgetary Basis		\$955,093,720
Reclassification of Revenue Sharing to Special Revenue Fund	\$ (18,000,000)	
Reclassification of Parking Meter Revenue and Expenditures to Special Revenue Fund ..	(8,000,000)	
Reclassification of State-Funded Teachers' Retirement Costs between Revenue and Expenditures	(21,527,226)	
Reclassification of Health and Hospitals Revenue and Expenditures to an Enterprise Fund	(131,133,884)	
Reclassification of Transfers from Other Funds and Debt Service Expenditures to Other Financing Sources (Uses)	(70,500,000)	
Reclassification of B.R.A. Expenditures for Planning to Other Financing Uses	(4,562,000)	
Adjustment for Continuing Appropriations	(10,574,140)	
Adjustment for Expenditures, Encumbrances, and Accruals, Net	17,850,614	
Total G.A.A.P. Adjustments		(246,446,636)
Total Expenditures — Exhibit B		<u>\$708,647,084</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET

June 30, 1985

Schedule 14									
	Federal Revenue Sharing	Local Public Works	Community Development		Innovative Programs	Neighborhood Programs	Other Special Revenue	Boston Redevelopment Authority	Total Special Revenue Funds (Exhibit A)
			Block Grant						
ASSETS:									
Cash and Other Equivalents	\$2,205,470	\$26,864	\$ 1,336,114		—0—	—0—	\$ 22,652	\$ 768,492	\$ 4,359,593
Other Investments	—0—	—0—	—0—		—0—	—0—	—0—	4,838,495	4,838,495
Receivables:									
Accounts Receivable	—0—	—0—	69,640		—0—	—0—	1,777,949	—0—	1,847,589
Due from Other Funds	—0—	—0—	2,687,162	\$	968	\$3,910	8,540,176	—0—	11,232,216
Intergovernmental	4,518,562	—0—	6,027,904		—0—	—0—	10,310,872	2,783,872	23,641,219
Other Assets	—0—	—0—	—0—		—0—	—0—	—0—	93,062	93,062
Total Assets	\$6,724,032	\$26,864	\$10,120,821	\$	968	\$3,910	\$20,651,658	\$8,483,921	\$46,012,174
LIABILITIES:									
Warrants and Accounts Payable	—0—	—0—	3,584,082		—0—	—0—	3,649,844	813,689	8,047,615
Accrued Liabilities	—0—	—0—	—0—		—0—	—0—	2,393,798	3,645,737	6,039,535
Due to Other Funds	—0—	25,285	1,453,445		96,399	968	963,874	2,130,639	4,670,610
Total Liabilities	—0—	25,285	5,037,527		96,399	968	7,007,516	6,590,065	18,757,761
FUND EQUITY:									
Reserved for Encumbrance	—0—	—0—	—0—		—0—	—0—	—0—	1,893,856	1,893,856
Fund Equity	6,724,032	1,579	5,083,294	(95,431)	—0—	2,942	13,644,141	—0—	25,360,557
Total Fund Equity	6,724,032	1,579	5,083,294	(95,431)	—0—	2,942	13,644,141	1,893,856	27,254,413
Total Liabilities and Fund Equity	\$6,724,032	\$26,864	\$10,120,821	\$	968	\$3,910	\$20,651,658	\$8,483,921	\$46,012,174

COMBINING STATEMENT OF REVENUES, EXPENDITURES, OPERATING TRANSFERS

AND CHANGES IN FUND EQUITY

year ended June 30, 1985

	Federal Revenue Sharing	Local Public Works	Community Development Block Grant	Innovative Programs	Neighborhood Research	Other Special Revenue	B.R.A.	Total Special Revenue
REVENUES:								
Local	—0—	—0—	—0—	—0—	—0—	\$10,442,190	\$ 749,971	\$11,192,161
Intergovernmental:								
Federal	\$18,902,286	\$26,864	\$42,754,798	—0—	—0—	33,692,502	611,651	95,988,101
State						9,459,777		9,459,777
Total Intergovernmental	18,902,286	26,864	42,754,798	—0—	—0—	43,152,279	611,651	105,447,878
Total Revenues	\$18,902,286	\$26,864	\$42,754,798	—0—	—0—	\$53,594,469	\$1,361,622	\$116,640,039
EXPENDITURES:								
City								
Current Operations:								
General Government						1,469,500		1,469,500
Public Safety						342,583		342,583
Public Works						351,721		351,721
Libraries						910,201		910,201
Parks and Recreation						1,499,788		1,499,788
Community Development			44,623,782				3,871,522	48,495,304
Human Services						4,388,407		4,388,407
Schools						32,313,313		32,313,313
Retirement Costs							708,566	708,566
Miscellaneous							115,329	115,329
Debt Service								
Capital Outlays								
Interfund Transfers	18,000,000					27,361		27,361
Total Expenditures	18,000,000	—0—	44,623,782	—0—	—0—	8,000,000	(3,630,737)	22,369,263
Excess (deficiency) of Revenues over Expenditures and Transfers						49,302,874	1,064,680	112,991,336
Fund Equity, July 1, 1984	902,286	26,864	(1,868,984)	—0—	—0—	4,291,595	296,942	3,648,703
Restatement of Fund Equity Adjustment to Reconcile to G/L	1,303,184	(25,285)	924,373	(95,431)	2,942	11,892,042	1,596,924	15,598,749
Fund Equity, June 30, 1985	2,205,470	1,579	(3,128,871)	(95,431)	2,942	(5,416,199)	1,893,866	(7,600,459)
Cumulative Effect of Change in Accounting Policy Adjustments to Conform Detail with Audited Financial Statements						10,767,438		11,646,993
Fund Equity, June 30, 1985 per Audited Financial Statements — Exhibit B	4,518,562	—0—	8,212,165	—0—	—0—	703,122	—0—	13,433,849

CITY OF BOSTON AND COUNTY OF SUFFOLK

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

year ended June 30, 1985

Schedule 16

Program	Unexpended Balance June 30, 1984	Additional Grants/ Transfers	Expenditures	Unexpended Balance June 30, 1985	Unliquidated Encumbrances	Unencumbered Balance June 30, 1985
Administration, Accounting and Program Development	\$ 570,222	\$ 3,658,723	\$ 2,293,329	\$ 1,935,617	\$ 658,951	\$ 1,276,665
Federal Compliance, Federal Relations and Management Assistance	6,439	(6,439)	—	—	—	—
Citizen Participation	—	—	—	—	—	—
Equal Employment Opportunity, Affirmative Action and Minority Business Development	584	(84)	—	500	500	—
Employee Benefits and Indirect Costs	417,171	(286,908)	(674,847)	805,111	156,675	648,436
Transportation	—	—	—	—	—	—
Human Services	3,295,542	3,654,498	4,751,167	2,198,874	1,617,887	580,987
Elderly Services	1,048	(1,048)	—	—	—	—
Health Care	9,855	(9,855)	—	—	—	—
Day Care	3,840	(3,840)	—	—	—	—
Youth and Recreation Program	30,253	(16,118)	10,611	3,524	—	3,524
Neighborhood Services	7,076	(4,775)	2,302	—	—	—
Fair Housing Program	77,136	442,994	353,617	166,513	98,673	67,840
Housing Development	129,066	973,464	309,167	793,363	115,717	677,646
Housing Improvement Program	—	—	—	—	—	—
Housing Improvement — Grants	287,442	(174,688)	112,754	—	—	—
Homestead Program	2,350,795	(358,118)	1,361,773	630,904	628,396	2,508
Section 312 Loan Program	442,066	2,376,165	2,149,854	668,376	497,773	170,603
Special Housing Program	3,204,599	3,209,728	5,527,138	887,169	521,832	365,357
Public Housing Modernization	5,846,131	2,148,796	5,872,680	2,122,247	2,071,612	50,634
Development and Construction	2,475,774	(5,103,406)	(3,683,589)	1,055,957	966,792	89,165
Tree Planting and Parks Construction	354,028	(90,039)	263,989	—	—	—
Neighborhood Facilities, Revival and Project Development	31,675	(31,675)	—	—	—	—
Business District Program, including Foot Patrol	7,100	(7,100)	—	—	—	—
Lighting — Streets and Sidewalks	48,091	(19,399)	26,626	2,066	2,066	—
Demolition, Boarding and Security of Buildings	713,168	3,111,503	2,542,083	1,282,588	974,331	308,257
Urgent Needs	3,809,602	(36,423)	112,219	3,660,960	3,660,960	—
Contingency	141,309	1,087,673	—	1,228,982	—	1,228,982
Urban Development Action Grants	4,063,666	10,313,000	11,522,656	2,854,010	1,650,796	1,203,214
Program Income/Matching Funds	138,556	955,427	—	1,093,983	—	1,093,983
Home Weatherization Improvement Program	142,643	(128,730)	10,023	3,890	1,246	2,644
Economic Development Program	3,802,636	5,456,456	3,683,062	5,576,090	4,691,642	884,448
Food Company Loan/Boylston Building Cash Float Loan	(9,574,785)	9,574,785	3,178,121	(3,178,121)	1,296,879	(4,475,000)
North Station Section 108 Loan Program	113,344	1,107,603	—	1,220,947	888,000	332,947
Jobs Bill	4,077,630	—	1,493,206	2,584,424	1,228,921	1,355,503
Neighborhood Development Fund	647,834	527,222	—	1,175,056	300,000	875,056
Reconciled totals per CDBG Accounting Department	\$27,671,596	\$42,319,394	\$41,217,938	\$28,773,052	\$22,029,651	\$6,743,402
Differences due to timing			3,405,844			
Expenditures (Schedule 15)			\$44,623,782			

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

FUND OR GRANT	Unexpended Balance June 30, 1984
<i>Federal Grants for School Purposes</i>	
Elementary Secondary Education Act:	
Title I, Special Accounts, 1973-78	\$ 6,222
Title I, Special Accounts, 1978-80	58,029
Title I, Special Accounts, 1981	470,781
Title I, Special Accounts, 1982	6,234
Title II, Libraries, 1974-76	(57,843)
Title III, Libraries, 1972-76	(96,056)
Title IV B, Indian Education and Library, 1978-80	193,197
Title IV B, Indian Education and Library, 1981	363,831
Title IV B, Indian Education and Library, 1982	20,306
Title IV B, Indian Education and Library, 1983	44,962
Title IV B, Indian Education and Library, 1984	12,406
Title IV B, Indian Education and Library, 1985	0
Title IV C, 1980	(156,596)
Title IV C, 1981	85,349
Miscellaneous	(6,298)
	<u>944,524</u>
Vocational Education Act:	
1965-76	333,858
1975-76, Disadvantaged	78,831
1976-77, Urban Reserve	(175,963)
1977-1979-1980	241,913
1981	(415,340)
1982	276,122
1983	(483,040)
1984	(229,919)
1985	0
	<u>(373,538)</u>
Adult Basic Education:	
1973-1979	(22,677)
1980	11,287
1981	13,014
1982	(8,605)
1983	(28,972)
1984	(11,249)
	<u>(42,202)</u>
Bilingual Education:	
Title VII, 1971-79	81,795
Special and Bilingual Bicultural Education, 1977-78	138,128
Bilingual Career Advancement, 1977-79	(17,497)
Bilingual Career Preparation, 1977-78	18,100
Bilingual Career Project, 1976-77	44,656
Bilingual Education, 1981	22,778
Bilingual Education, 1982	(3,748)
Bilingual Education, 1983	(179,717)
Bilingual Education, 1984	(280,854)
Bilingual Education, 1985	(176,358)

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1985	Encumbrances	Unencumbered Balance June 30, 1985
	\$ (6,222)				
	(58,029)				
	(470,781)				
	(6,234)				
	57,843				
	96,056				
	(193,196)				
	(363,831)				
	(35,329)	\$(15,023)			
	(44,962)				
\$48,555		5,811	\$ 6,595	\$ 6,521	\$ 74
		32,140	16,415	9,545	6,870
	(56,596)				
	(85,349)				
	6,298				
48,555	(947,141)	22,928	23,010	16,066	6,944
	(333,858)				
	(78,831)				
	175,963				
	(241,913)				
	415,340				
	(276,122)				
		3,435	(486,475)	5,211	(491,686)
		46,873	(276,792)	29,488	(306,280)
508,486		886,598	(378,112)	38,926	(417,048)
508,486	(339,421)	936,906	(1,141,379)	73,635	(1,215,014)
	22,677				
	(11,287)				
	(13,014)				
		(8,605)			
12,000	22,825	15,624	(4,771)	4,284	(9,055)
20,415		9,166			
32,415	21,201	16,185	(4,771)	4,284	(9,055)
	(81,795)				
	(138,128)				
	17,503				
	(18,100)				
	(44,656)				
	(22,778)				
	3,748				
	179,717				
150		75,949	(356,653)	58,476	(415,129)
1,266		411,490	(410,224)	38,305	(448,529)
1,416	(104,489)	487,439	(776,870)	96,781	(863,651)

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1984

FUND OR GRANT	Unexpended Balance June 30, 1984
<i>Federal Grants for School Purposes (cont'd.)</i>	
Emergency School Assistance Act:	
Title VII, 1974-80	\$ (283,012)
1981	(539,420)
1982	(48,228)
	<u>(870,660)</u>
Urban Teachers Corps and National Teacher Corps:	
1973-79	31,794
1980	(598)
1981	(131,275)
1982	(89,705)
	<u>(189,783)</u>
Special Education:	
1976-78	108,989
1981	284,093
1982	(54,858)
1983	(1,765,874)
1984	(898,808)
1985	—
	<u>(2,326,458)</u>
E.C.I.A. Chapter I	
ECIA Chapter I, 1983	71,314
ECIA Chapter I, 1984	565,785
	<u>637,039</u>
E.C.I.A. Chapter II	
ECIA Chapter II Block Grant, 1983	133,511
ECIA Chapter II Block Grant, 1984	516,826
ECIA Chapter II Block Grant, 1985	—
	<u>650,337</u>
Other School Purposes:	
Kindergarten Teacher Program	85,398
Right to Read, Title VII	(205,420)
Help Communities Help Themselves	(118,489)
Developmental Day Care Program	59,422
Comprehensive Employment and Training Act	(104,583)
National Institute of Education	8,418
Indo-Chinese Refugee, 1976-77	17,727
Indo-Chinese Refugee Child. PL94-482	—
Child Service Demonstration Center, 1978-79	13,869
Child Service Special Account	16,895
In School Youth Employment Training, 1978-79	19,241
CETA—Project YES, 1980	(87,913)
Visiting Personnel, 1980	4,424
Apprenticeship Training, 1982	1,373
Apprenticeship Training, 1983	(94,466)

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUND

DETAIL OF REVENUES, EXPENDITURES AND BALANCES

year ended June 30, 1984

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1985	Encumbrances	Unencumbered Balance June 30, 1985
	\$283,012				
	539,420				
	48,228				
	870,660				
	(31,794)				
	598				
	131,275				
			(89,705)		(89,705)
	100,079		(89,704)		(89,704)
	(108,989)				
	(284,093)				
304,457	(128,895)		120,704		120,704
	478,545	5,396	(1,292,725)		(1,292,725)
563,770		398,836	(733,874)	210,565	(944,439)
656,727		2,110,030	(1,453,303)	118,290	(1,571,593)
1,524,954	(43,432)	2,514,262	(3,359,198)	328,855	(3,688,053)
9,999,850		12,434,909	(2,363,745)	59,965	(2,423,710)
547,000		596,423	516,302	36,094	480,208
10,546,850		13,031,332	(1,847,443)	96,059	(1,943,502)
		87	133,424	37,213	96,211
		148,981	367,845	5,815	362,030
1,352,824		751,760	601,064	81,538	519,526
1,352,824		900,828	1,102,333	124,566	977,767
	(85,398)				
	205,420				
	118,489				
	(59,422)				
	104,583				
	(8,418)				
	(17,727)				
18,796		35,472	(16,676)		(16,676)
	(13,869)				
	(16,895)				
	(19,241)				
	(87,913)				
	(4,424)				
			1,373		1,373
	94,466				

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

FUND OR GRANT	Unexpended Balance June 30, 1984
<i>Federal Grants for School Purposes (cont'd.)</i>	
Apprenticeship Training, 1984	\$ (213,586)
Apprenticeship Training, 1985	
U.S. Department of Energy, 1982	9,320
Restricted Education Grant, 1982	(53)
Cuban/Haitian Refugee Children, 1982	95,509
Business School Pell Grants	(789)
Handicapped PL. 89-313, 1984	(286,733)
Impact Aid, 1982	401,717
Miscellaneous	11,003
	<u>(191,888)</u>
School Lunches Chapter 417 Acts 1950	
School Lunches Chapter 417 1950	6,539,407
	<u>6,539,407</u>
Total Federal Grants for School Purposes	<u>4,600,420</u>
<i>Other Federal Grants</i>	
Model Cities Administration	753,677
Interim Assistance Program	45,266
Summer Youth Program	3,289
Campership Program (Welfare)	9,006
Snow Emergency, Title I	13,250
Code Enforcement Program	47,798
Housing Inspection (State Sanitary Code)	477
Capacity Building Program (HUD)	15,838
System Development for City Schools	36,000
School Department (Food Services)	41,630
Boston Senior Aides Project	10,378
Retired Senior Volunteers	(11,734)
Area Agency on Aging	274,934
Visiting Companion Program — Elderly	918
Visiting Aides Program — Elderly	17,129
Family Life and Education, 1977	11,795
Family Counseling Service	(101,105)
Family Life and Education (Youth)	(30,683)
Boston Diversion Advocacy	108,521
Summer Feeding Program	76,626
Development and Industrial Commission, Title III (1965)	1,061
Development and Industrial Commission	4,219
Naval Base Conversion	20,250
Development and Industrial Commission (NERCOM)	(1,057)
Omnibus Crime Control and Safe Streets	63,772
Youth Activities TASC	162
Student Prosecutor	(1,777)
Manpower Development Act, 1962	13,958
Emergency Employment Act, 1971	281
Boston Manpower Training Staff	(4,320)
Occupational and Educational (MDTA)	15,664
Office of Economic Opportunities	3,659
Beautification of Public Land	575,803

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1985	Encumbrances	Unencumbered Balance June 30, 1985
\$ 17,788		\$ 211,659	\$ 82	\$ (407,539)	
3,190			3,190		3,190
	\$ (9,320)	(53)			
			95,509		95,509
2,408		2,086	(467)		(467)
125,914		50,835	(211,654)	56,839	(268,493)
118,591	246,205	3,995	762,518		762,518
	(11,003)				
286,687	435,533	303,994	226,338	56,921	169,417
9,319,973	(1,585,159)	9,021,012	5,253,209	2,320,725	2,932,484
9,319,973	(1,585,159)	9,021,012	5,253,209	2,320,725	2,932,484
23,622,160	(1,592,169)	27,234,886	(604,475)	3,117,892	(3,722,367)
	(738,480)	15,197			
	45,266				
	3,289				
	(9,006)				
	(13,250)				
	(47,798)				
	(477)				
		15,838			
			36,000		36,000
	(41,630)				
295,331		316,428	(10,719)		(10,719)
61,823	9,829	65,220	(5,302)		(5,302)
		93,612	181,322		181,322
	(918)				
	(17,128)				
	(11,795)				
	101,105				
	30,683				
	(108,521)				
	(76,626)				
	(1,061)				
	(4,219)				
	(20,250)				
	1,057				
	(177)		63,595		63,595
	(162)				
	1,777				
	(13,958)				
	(281)				
	4,320				
	(15,664)				
	(3,659)				
	1,796	329,127	248,472	122,283	126,189

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

FUND OR GRANT	Unexpended Balance June 30, 1984
<i>Other Federal Grants (cont'd.)</i>	
National Highway Safety Act, 1966	\$ 33,817
Disaster Relief Act, 1972	13,152
Library Construction — Roxbury	88,000
Fields Corner Neighborhood House	15,408
National League of Cities (Mayor's)	(94,171)
Council on Aging, FY '83	20,062
Aid-Assistance to Senior Citizens	1,822
Youth Entitlement System, 1979	173,021
Title IV, Youth Entitlement System, 1980	1,313,624
CETA, 1972-79	(6,662,054)
CETA, 1980	4,421,366
CETA, 1981	53,682
CETA, 1982	(266,183)
CETA — Payroll Advances	(42,405)
Department of Labor, 1983	949,416
Labor Management	
Fire Incident Casualty Reporting	9,702
Boston Consumer Affairs	8,435
PFD-Energy Conservation	220,133
LEAA — North End Auto Theft	(18,115)
EDA 302, Program Development and Construction	155,256
Shared Ride Taxi Program Plan	5,000
Urban Parks and Recreation Recovery	(516,990)
Planning Grant — Parks and Recreation	(15,267)
Boston National Historic Park	66,773
Project Fires, Protective Clothing	1,485
Shared Taxi Service, FY '83	(25,000)
Urban Park and Recreation Recovery Program	(181,766)
Energy Technology Grant	(6,083)
Uparr-Management Information System	(3,895)
VI-Agency on Aging FY '84	(82,781)
Boston Municipal Archives	
Job Training Partnership Act, 1984	(445,359)
Ceta Close Out	(674,904)
Refugee Services	(23,877)
NDEA Welfare Trust Funds	(531)
NDEA Discount Grant	90
Title III, Revere Sugar	(1,813)
Total Other Federal Grants	504,236
Total Federal Grants	5,104,655
<i>State Grants or Other Special Revenues</i>	
Art Works, Title 4C, 1977-78	17,274
State Highway Program	374,603
Parking Meter Fees	3,115,183
Parking Facilities Fund	4,936,901
Maintenance and Improvement of Historic Sites	(201,047)

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1985	Encumbrances	Unencumbered Balance June 30, 1985
	\$(33,817)				
	(13,152)				
	(88,000)				
	(15,408)				
	94,171				
\$(95,362)		\$ 221	\$(75,521)	\$ 33,380	\$(108,680)
		(1,100)	2,922		2,922
	545,845	693,165	25,701		25,701
	(725,072)	588,552			
	(434)	(110,299)	(6,552,189)		(6,552,189)
	1,086,468	(679,234)	6,187,068		6,187,068
	(8,061)	(14,425)	60,047		60,047
	61,186	1,935	(206,932)		(206,932)
	42,405				
	(61,186)	(169,341)	1,057,571	2,337	1,055,234
34,838		32,832	1,906	6,500	(4,594)
		9,702			
33,250		34,094	7,591		7,591
		40,759	179,374	4,029	175,345
	18,115				
	(155,256)				
		5,000			
	(1,304,733)	(1,821,723)			
17,999		2,512	220		220
	(66,773)				
	(151)	1,334			
			(25,000)		(25,000)
298,225		226,597	(110,138)	73,299	(183,437)
14,152		6,638	1,431	121	1,310
		17,899	(21,794)	9,799	(31,593)
232,073		130,004	19,288		19,288
75,000			75,000		75,000
5,906,700		6,812,103	(1,350,762)	3,072,349	(4,423,111)
		272,508	(947,412)		(947,412)
354,183		488,579	(158,273)	150,515	(308,788)
156,979		131,393	25,055	660	24,395
62,267		85,151	(22,794)		(22,794)
21,212		20,217	(318)		(318)
7,468,571	(1,646,901)	7,640,495	(1,314,590)	3,475,051	(4,789,640)
31,090,731	(3,239,070)	34,875,381	(1,919,065)	6,592,942	(8,512,007)
	(17,274)				
	(374,603)				
7,020,706	(8,000,000)	27,361	2,108,528	20,446	2,088,082
384,070		239,245	5,081,726	467,792	4,613,934
744,468		545,787	(2,366)	110,032	(112,398)

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

FUND OR GRANT	Unexpended Balance June 30, 1984
<i>State Grants or Other Special Revenues (cont'd.)</i>	
Career Awareness Program	\$ (151,296)
Project Shelter, Title 4C, 1977-78	(8,602)
Street, Sidewalk — Water and Sewer Repairs	250,000
Eastern Regional Library Program	117,681
Traffic Enforcement Program — Police Department	124,043
Renovation, East Boston District Court	323
Massachusetts Historical Commission	72,751
Officer Friendly Program — Police Department	44,926
Ford Foundation	382,219
Physical Education, Chapter 658, 1950	7,434
Equal Educational Opportunity, 1985	1,939,011
Equal Educational Opportunity, 1984	13,089
Equal Educational Opportunity, 1980 and Prior	39,329
Downtown Crossing	100,419
Thomas Dilloway House	40,610
Employee Group Insurance Trust Fund	(62,637)
E.I. Browne Fund — Special Projects	101,483
Title 4C, Chapter 622, 1976-77	18,023
Nutrition, Education and School Food Services	(8,160)
National Institute of Educational Planning Grant	(64,086)
National Science Foundation Grant	11,467
City Hall Hospitality Center	9,129
Elder Arts Historical Program	129,490
Police — BRA Reimbursement	34,793
Police — BHA Reimbursement	12,725
Police — Bureau of Investigative Services	16,779
MBTA — Rainbow Reimbursement	(81,742)
Economic Development and Planning	(7,847)
Damages by Dogs	(21,241)
Community School Occupational Literacy Program	(819,507)
Community School/Jackson-Mann Day Care	27,064
Community Schools FY'85	
Miscellaneous, School Indirect	
Mass. Arts Lottery Council	
Auditorium, Civic and Convention Center	
Registry of Deeds, Clearing Account	
Traffic and Parking, Insurance Proceeds	
Boston Business School	5,190
Counseling Program, FY'83	(101,898)
Project Basics, Penal Department	3,006

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1985	Encumbrances	Unencumbered Balance June 30, 1985
	\$151,296				
	8,602				
\$293,910		\$205,000	\$338,272	\$250,000	\$ 88,272
1,004,381		910,201	211,861	9,060	202,801
	(124,043)				
			323		323
	(72,751)				
4,640	(14)	1,134	48,418	3,099	45,319
	(24,015)		358,204		358,204
1,100			8,534	4,748	3,786
5,422,254		3,201,507	2,220,747	1,663,551	557,196
		1,750,342	188,669	17,457	171,212
	(13,089)				
	(38,329)				
	(100,419)				
		40,215	395		395
575,124		512,487		384,593	(384,593)
	(101,483)				
	(18,023)				
	8,160				
	64,086				
	(11,467)				
	(9,129)				
	(129,490)				
	(34,799)				
47,503		11,467	48,761		48,761
	(16,779)				
	81,742				
4,211		4,211			
107,735		111,275	(11,387)	19,009	(30,396)
91,317		99,119	(29,043)		(29,043)
530,075		583,098	(53,023)	17,728	(70,751)
1,747,203		927,696			
384,907		382,907	2,000		2,000
	(27,064)				
110,000		110,000			
53,277		52,205	1,072		1,072
15,756			20,856		20,856
116,312		5,185	9,229		9,229
		3,006		3,904	(3,904)

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

FUND OR GRANT	Unexpended Balance June 30, 1984
<i>State Grants or Other Special Revenues (cont'd.)</i>	
Social Services Grant, Community Schools	\$ 18,806
Higher Education Act, Title IIC	50,000
Parks, Extraordinary Funds	770
Community In Service Grant	12,089
Saturday Cemetery Fees	5,585
Child Care Program, FY'83	153,774
Medical Examiners, State Reimbursement	(362,189)
Bay State Skills Corp.	15,859
Older Workers	
EDIC McCourt	129,228
Summer Street Bridge, Agreement No. 4	(542,431)
Chapter 90, 1984	1,778,166
Chapter 90, Highways, Washington Street	(3,853,761)
Chapter 90, W & S-Washington Street	419,004
State Census, 1985	
Arson Commission	
Auditorium Use Deposits	12,500
Transportation of Prisoners, 1983	4,280
Transportation of Prisoners, 1984	36,276
Transportation of Prisoners, 1985	
Abandoned Property	
Repairs to Deteriorated Roads	299,515
Repairs to Charlestown Bridge	360
Commonwealth Inservice Institute Program, 1984	11,149
Transition Program-Refugee Children	348,338
Individual School Grants, 1984	13,455
Quincy School Committee Council	10,898
Community School Program	5,620
Elections Chapter 503, Acts of 1983	
Aging Grant, 1984	(16,097)
Park and Recreation, L Street Bathhouse	57,672
Miscellaneous	121,571
Total State Grants and Other Special Revenues	9,147,289
<i>Debt and Interest</i>	
Rapid Transit Interest	(500)
Rapid Transit Debt	
Premium on Permanent Loans	186,965
Accrued Interest on Permanent Loans	229,815
Total Rapid Transit	416,280
Totals	\$14,668,224

Schedule 17

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1985	Encumbrances	Unencumbered Balance June 30, 1985
	\$(18,806)				
	(770)		\$50,000		\$50,000
	(12,089)				
\$62,720		\$63,805	4,500	1,375	3,125
39,616		12,032	181,358	67,536	113,802
		6,977	(369,106)		(369,106)
10,000		3,623	22,236	131,343	(109,107)
154,750		160,538	(5,788)	505,494	(511,282)
70,413			199,641	158,671	40,970
221,222		200	(321,409)		(321,409)
	(1,778,166)				
	(1,831,296)	(5,685,057)			
	(419,004)				
422,246		422,246		422,246	
				14,882	(14,882)
28,542		32,868	(4,326)	980	(5,306)
			12,500	12,500	
			4,280		4,280
	(6,194)	26,437	3,645	3,645	
232,587		202,779	29,808	19,880	9,928
23,000		1,070	21,930		21,930
		130,687	168,828	117,697	51,131
(360)					
357,733		319,339	49,543	1,367	48,176
245,652		175,789	418,201	41,594	376,607
305,269		24,262	294,462		294,462
1,025		10,772	1,151		1,151
1,082			6,702		6,702
106,287		100,316	5,971		5,971
233,637		130,907	86,633		86,633
310,000		214,917	152,755	1,890	150,865
103,190	(11,153)	90,885	122,773	9,406	113,367
21,587,920	(12,877,717)	5,747,183	12,110,309	4,044,817	8,065,493
233,804		233,804			
155,000		155,000			
297,098		155,204	328,859	43,680	285,179
229,917	(229,815)		229,917		229,917
915,819	(229,815)	543,508	558,776	43,680	515,096
\$53,594,470	\$(16,346,602)	\$41,166,072	\$10,750,020	\$10,681,439	\$68,582

Schedule 18

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
ADJUSTMENTS TO CONFORM DETAIL WITH AUDITED FINANCIAL STATEMENTS
year ended June 30, 1985

	Revenue	Adjustments and Transfers	Expenditures	Total Adjustments (Schedule 15)
Federal Revenue Sharing				
Adjustment to Beginning Statutory Fund Balance		—0—		
Accrual of Revenues, Net, Current and Prior	\$ 4,518,562			
Total Adjustments (Schedule 15)	\$ 4,518,562	—0—		\$4,518,562
Local Public Works and Antirecession Fiscal Assistance				
Adjustment to Beginning Statutory Fund Balance				
Accrual of Expenditures				
Reversal of Prior Year Accrual of Expenditures				
Total Adjustments (Schedule 15)	—0—	—0—	—0—	—0—
Community Development Block Grant				
Adjustment to Beginning Statutory Fund Balance		\$7,779,437		
Accrual of Revenues	\$ 4,615,242			
Accrual of Expenditures, Net, Current and Prior			\$(4,182,514)	
Total Adjustments (Schedule 15)	\$ 4,615,242	\$7,779,437	\$(4,182,514)	\$8,212,165
Other Special Revenue Funds				
Adjustment to Beginning Statutory Fund Balance		\$(7,022,525)		
Accrual of Revenue, Net, Current and Prior	\$11,131,491			
Accrual of Expenditures, Net, Current and Prior			\$(3,405,844)	
Adjustment of Interest Income				
Total Adjustments (Schedule 15)	\$11,131,491	\$(7,022,525)	\$(3,405,844)	\$ 703,122

Schedule 19
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

DEPARTMENT AND PROJECT	Unexpended Balance June 30, 1984	Transfers, Adjustments, Other Revenues
PLANNING, DESIGNING AND ACQUIRING LAND FOR CONSTRUCTION AND ORIGINAL EQUIPPING OF STRUCTURES AND FACILITIES		
Charles Street Jail	\$ (199,909)	
Fire Department	1,245,331	
Health and Hospitals Department	634,246	
Parks and Recreation Department	2,450,384	\$3,427,765
School Department	(352,657)	
Police Department	15,935	
Penal Department	89,254	
City Garage	139,276	
Fire-Police Wharf	202,748	
Public Works Department	127,626	
Off-street Parking	(7,452)	
Various Departments	(149,126)	
	<u>4,195,656</u>	<u>3,427,765</u>
CONSTRUCTION AND RECONSTRUCTION OF BUILDINGS INCLUDING INITIAL EQUIPMENT AND FURNISHINGS THEREOF		
Fire Department	(53,216)	
Health and Hospitals Department	49,799	
Library Department	48,786	
Police Department	(103,788)	
Public Facilities Department	10,181	
	<u>(48,238)</u>	<u>—0—</u>
REMODELING, RECONSTRUCTION AND EXTRAORDINARY REPAIRS TO BUILDINGS		
Hospital, Chapter 752, Acts of 1963	124,925	
Chapter 364, Acts of 1955	2,148	
Chapter 514, Acts of 1961	4,981	
Health and Hospitals, Dowling Building	12,671	437,543
Repairs to Public Buildings Owned by the City	3,088,852	
Dorchester Central Kitchen	10,880	
Library	—0—	
	<u>3,244,457</u>	<u>437,543</u>
DEPARTMENT EQUIPMENT		
Police Department	750	
Fire Department	3,720,129	
Health and Hospitals Department	(1,883,894)	
Parks and Recreation Department	100,045	
Public Works Department	41,085	
School Department	(1,602,989)	
Suffolk County Sheriff's Office	4	
	<u>375,130</u>	<u>—0—</u>

Schedule 19
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

General Obligation Bonds Issued	Expenditures	Unexpended Balance June 30, 1985	Unissued Debt or Grant Receivable	Encumbrances	Unencumbered Balance June 30, 1985
	\$ (33,457)	\$ (233,366)	\$14,000,000	\$(1,579,673)	\$12,186,961
	(1,205,100)	40,231	200,000	(104,970)	135,261
\$1,000,000	(525,104)	1,109,142		(26,667)	1,082,475
300,000	(3,922,625)	2,255,524	1,319,383	(1,137,821)	2,437,086
600,000	(173,003)	74,340		(18,187)	56,153
	—0—	15,935		—0—	15,935
	—0—	89,254			89,254
	—0—	139,276			139,276
	—0—	202,748	500,000		702,748
	(60,090)	67,536		(34,774)	32,762
		(7,452)			(7,452)
215,000	(29,424)	36,450		(97,942)	(61,492)
2,115,000	(5,948,803)	3,789,618	16,019,383	(3,000,034)	16,808,967
	—0—	(53,216)	650,000	—0—	596,784
	—0—	49,799		—0—	49,799
85,000	(1,816)	131,970		—0—	131,970
950,000	(17,518)	829,694		(15,676)	813,018
2,799,892	(14,752)	2,795,321	600,108	—0—	3,395,429
3,834,892	(34,086)	3,752,568	1,250,108	(15,676)	4,987,000
	—0—	124,925		—0—	124,925
	—0—	2,148		—0—	2,148
	—0—	4,981		—0—	4,961
4,500,000	(924,941)	4,025,273		(1,786,036)	2,239,237
9,940,000	(2,444,014)	10,584,838	3,700,000	(3,983,536)	10,301,302
	—0—	10,880		—0—	10,880
11,360,000	(294,782)	11,065,218	3,640,000	(12,455,216)	2,250,002
25,800,000	(3,663,737)	25,818,263	7,340,000	(18,224,788)	14,933,475
	—0—	750		—0—	750
	(3,693,635)	26,494		(400)	26,094
2,200,000	(307,808)	8,298		(8,298)	—0—
	(59,336)	40,709		(16,661)	24,048
	(5,565)	35,520		—0—	35,520
2,500,000	(534,561)	362,450		(288,172)	74,278
	—0—	4		—0—	4
4,700,000	(4,600,905)	474,225	—0—	(313,531)	160,694

Schedule 19
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

DEPARTMENT AND PROJECT	Unexpended Balance June 30, 1984	Transfers, Adjustments, Other Revenues
PUBLIC WORKS PROJECTS		
Bridges, Construction	\$ 183,286	
Public Ways, Construction	11,558,444	\$ 31,724
Sidewalks, Construction	3,341,754	35,865
Laying and Relaying Water Mains	14,096	
Street Lighting Improvements	969,857	
Chapter 90, Construction of Public Ways		7,599,695
	<u>16,067,437</u>	<u>7,667,284</u>
SCHOOL DEPARTMENT PROJECTS		
Acquisition of Lands	(1,722,680)	
Construction of Buildings, Chapter 645, Acts of 1948	(411,968)	
Remodeling and Reconstruction, Chapter 215, Acts of 1965	1,890,109	
Remodeling City Hall Annex	7,961	
Latin Schools	10,901,323	7,135,000
Campus High School	1,633	
	<u>10,666,378</u>	<u>7,135,000</u>
COUNTY BUILDINGS		
Remodeling, Reconstruction and Extraordinary Repairs to Suffolk County Court House	153,707	2,290,100
	<u>153,707</u>	<u>2,290,100</u>
URBAN RENEWAL PROJECTS		
Summer Street	—	
Charlestown	(1,017,108)	
Government Center	(17,788)	
Park Plaza	(577,973)	
School-Franklin and Boylston-Essex	76,685	
South Cove	(157,757)	
South End	(854,921)	
South Station	(217,725)	
North Station	(745,208)	
Kittredge Square	(23,636)	
Washington Park	(178,562)	
Waterfront	(682,689)	
West End	31,072	
Central Business District	(1,456,208)	
Boston Naval Shipyard	1,116	
BRA Relocation Payments	357,449	
	<u>(5,027,803)</u>	

Schedule 19
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Bond Proceeds	Expended	Unexpended Balance June 30, 1985	Debt Authorized and Unissued	Encumbrances	Unencumbered Balance June 30, 1985
\$ 500,000	\$ (215,987)	\$ 467,299	\$ 250,000	\$ (410,783)	\$ 306,516
5,999,964	(2,871,706)	14,718,426	36	(1,100,127)	13,618,335
	(1,115,094)	2,262,525		(652,425)	1,610,100
	—0—	14,096		—0—	14,096
450,000	(71,942)	1,347,915		(66,689)	1,281,226
	(9,517,282)	(1,917,587)	7,005,884	(1,714,635)	3,373,662
6,949,964	(13,792,011)	16,892,674	7,255,920	(3,944,659)	20,203,935
<hr/>					
2,600,000	(859,051)	18,269	2,600,000	(187,188)	2,431,081
2,670,000	(878,570)	1,379,462	1,170,000	(356,731)	2,192,731
	(1,206,042)	684,067		(46,099)	637,968
	—0—	7,961		—0—(7,961)	
	(369,760)	17,666,563	16,960,000	(744,083)	33,882,480
	—0—	1,633		—0—	1,633
5,270,000	(3,313,423)	19,757,955	20,730,000	(1,334,101)	39,153,854
<hr/>					
275,000	(5,071)	2,713,736	125,000)	2,226,150	
275,000	(5,071)	2,713,736	125,000)	2,226,150	
<hr/>					
		—0—	100,000		100,000
2,120,000	(130,711)	972,181			972,181
	—0—	(17,788)	1,375,000		1,357,212
1,600,000	(71,421)	950,606	3,400,000	(699,560)	3,651,046
	—0—	76,685	2,605,000		2,681,685
300,000	(54,719)	87,524	2,375,000		2,462,524
3,080,000	(684,330)	1,540,749		(108,318)	1,432,431
1,200,000	(50,613)	1,367,112	1,100,000	(275,000)	2,192,112
2,500,000	(367,422)	(1,387,370)	4,600	(11,049)	1,380,921
850,000	(15,674)	810,690		—0—	810,690
1,000,000	(63,607)	757,831)		—0—	757,831
950,000	(86,197)	181,114		—0—	181,114
	—0—	31,072		—0—	31,072
2,305,000	(149,907)	698,885	2,195,000	—0—	2,893,885
3,700,000	(493,181)	3,207,935		—0—	3,207,935
	—0—	357,449		—0—	357,449
19,605,000	(2,167,782)	12,409,415	13,154,600	(1,093,927)	24,470,089

Schedule 19
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

DEPARTMENT AND PROJECT	Unexpended Balance June 30, 1984	Transfers, Adjustments, Other Revenues
OTHER MISCELLANEOUS PROJECTS		
Capital Improvements — MIS	\$ 3,945	
Sale of City Property — Long Island Hospital	9,389	
Sale of City Property — Boston City Hospital	263,999	
Economic Development Corporation, Chapter 1097, 1971	(1,284,204)	
Automatic Traffic Control System	24,610	
Parking Facilities — Other	539,588	
Parking Facilities — Lafayette Place	(182,458)	
Purchase and Renovation — Boston Arena	14,443	
Execution of Courts		
Federally Financed Projects		650,000
	(610,688)	650,000
Totals	\$29,016,036	\$21,607,692

NOTE A — includes \$7,005,884 chapter 90 grant receivable for construction of public ways, \$1,119,383 urban park and recreation program grant receivable for planning, designing and acquiring land for construction, for a total grants receivable balance of \$8,125,267.

Schedule 19
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1985

Bond Proceeds	Expended	Unexpended Balance June 30, 1985	Debt Authorized and Unissued	Encumbrances	Unencumbered Balance June 30, 1985
	—0—	\$ 3,945		\$ (768)	\$ 3,177
	\$ (6,374)	3,015		—0—	3,015
	(45,259)	218,740		(14,729)	204,011
\$ 1,350,000	—0—	65,796		(65,796)	—0—
100,000	(1,844)	122,766	550,000	(92,900)	579,866
	—0—	539,588	550,000	(2,791)	1,056,797
	—0—	(182,458)		(7,112)	(189,570)
	—0—	14,443		—0—	14,443
		—0—			—0—
		650,000			650,000
1,450,000	(53,477)	1,435,835	1,100,000	(184,096)	2,351,739
\$69,999,856	\$(33,579,295)	\$87,044,289	\$66,975,011	\$(28,723,398)	\$125,295,902

Schedule 20

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
SCHEDULE OF ADJUSTMENTS — STATUTORY TO G.A.A.P. BASIS
year ended June 30, 1985

	Unexpended Balance July 1, 1984	Transfers Adjustments and Other Revenues	General Obligation Bonds Issued	Expenditures	Unexpended Balance June 30, 1985	Unissued Debt or Grant Receivable	Encumbrances	Unencumbered Balance June 30, 1985
Totals (per Schedule 19)	\$29,016,036	\$21,607,692	\$69,999,856	\$33,579,295	\$ 87,044,289	\$66,975,011	\$28,723,398	\$125,295,902
Add or (Deduct) GAAP Adjustments:								
Retainage Payable	(1,217,915)			(557,799)	(660,116)		(660,116)	—0—
Transfers from (to) Other Funds		(1,469,161)		(9,374,433)	7,905,272			7,905,272
B.R.A. Operations	15,222,753	9,102,354		6,448,591	17,876,516			17,876,516
Prior Year Adjustments and Reclassifications	8,182,843			1,060,555	7,122,288			7,122,288
Mini-Bonds — to be recognized as GAAP Revenue upon redemption			(4,999,856)		(4,999,856)	4,999,856		—0—
Elimination of Budgetary Accounts						(71,974,867)		(71,974,867)
Totals per Financial Statement	\$51,203,717	\$29,240,885	\$65,000,000	\$31,156,209	\$114,288,393	—0—	\$28,063,282	\$86,225,111

CITY OF BOSTON AND COUNTY OF SUFFOLK
AGENCY AND TRUST FUNDS
COMBINING BALANCE SHEET

as of June 30, 1985

Schedule 21

	Pension Trusts			Gifts and Bequests				Agency Accounts		
	State-Boston	Boston	Health and Hospitals	G.R. White	Other City Trusts	School Trusts	Hospital Trusts	City	BRA	Totals
Assets										
Cash and Short-term Investments.....	\$ 23,777,000	\$1,145,834	\$22,896,080	\$ 1,981,458	\$ 7,470,989	\$625,055	\$4,534,104	\$ 1,926,689	\$ 707,819	\$ 65,065,028
Other Investments.....	392,297,000			11,397,140	19,006,946	95,216	4,251,023		3,142,862	420,190,187
Receivables:										
Accounts.....	22,564,000							189,650	5,602	22,759,252
Due from Other Funds.....	68,555,000		2,700,000		27,310		2,159,110	15,367,399		88,808,819
Due from Other Governmental Entities.....	7,000,000	127,224								
Plant, Property and Equipment.....				131,162	60,000				131,399	7,258,623
Other Assets.....				139,653	408,751			5,851,500	310,416	6,710,320
Total Assets — Exhibit A.....	514,193,000	1,273,058	25,596,080	13,649,413	26,973,996	720,271	10,944,237	23,335,238	4,298,098	620,983,391
Liabilities										
Accounts Payable.....	21,001,000									21,001,000
Accrued Expenses.....				2,555	90,316	5,400		17,483,738	3,552,625	21,134,634
Due to Other Funds.....				34,445	2,364			5,851,500	745,473	6,633,782
Total Liabilities.....	21,001,000	—0—	—0—	37,000	92,680	5,400	—0—	23,335,238	4,298,098	48,769,416
Fund Equity										
Reserved:										
For Appropriations.....					2,270,022					2,270,022
For Retirement Benefits.....	493,192,000	1,273,058	25,596,080							520,061,138
For Valuation Allowance.....										—0—
Unreserved:										
Designated.....										—0—
Undesignated.....				13,612,413	24,611,294	550,896	10,944,237			49,718,840
Income Fund.....						163,975				163,975
Total Fund Equity.....	493,192,000	1,273,058	25,596,080	13,612,413	26,881,316	714,871	10,944,237	—0—	—0—	572,213,975
Total Liabilities and Fund Equity (Exhibit A).....	\$514,193,000	\$1,273,058	\$25,596,080	\$13,649,413	\$26,973,996	\$720,271	\$10,944,237	\$23,335,238	\$4,298,098	\$620,983,391

CITY OF BOSTON AND COUNTY OF SUFFOLK
AGENCY AND TRUST FUNDS — PENSION TRUSTS
COMBINED STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for fiscal years ended June 30, 1985 and 1984

	Fiscal Year 1985			Fiscal Year 1984				
	State-Boston	Boston	Hospital	Total	State-Boston	Boston	Hospital	Total
Assets Provided By:								
Contributions from:								
Employees	\$ 28,461,000	\$ 3,648		\$ 28,464,648	\$25,529,000	\$ 2,190		\$25,531,190
City of Boston.	115,622,000	800,000		116,422,000	103,523,000	1,000,000		104,523,000
Other.	7,844,000		\$2,700,000	10,544,000	9,920,000		\$ 1,935,684	11,855,684
Investment Income.	42,315,000	94,110	2,047,557	44,456,667	34,880,000	84,938	1,513,315	36,478,253
Net Appreciation (Depreciation) Reimbursements in Fair Value of Investments	51,552,000			51,552,000	(31,987,000)			(31,987,000)
Commonwealth of Massachusetts' Compensation	6,000,000	109,224		6,109,224	4,904,000	75,910		4,979,910
Workmens' Compensation Reimbursements.....	29,000			29,000	21,000			21,000
Total Assets Provided ..	251,823,000	1,006,982	4,747,557	257,577,539	146,790,000	1,163,038	3,448,999	151,402,037
Assets Used For:								
Benefit Payments	119,603,000	919,728		120,522,728	114,598,000	966,051		115,564,051
Member Refunds and Transfers to Other Systems	8,830,000			8,830,000	6,661,000			6,661,000
Reimbursements to Other Systems	2,596,000			2,596,000	8,790,000			8,790,000
Administrative Expenses ...	1,376,000		4,283	1,380,293	1,657,066		3,000,000	1,660,066
Total Assets Used	132,405,000	919,728	4,283	133,329,011	131,706,066	966,051	3,000	132,675,117
Net Increase (Decrease) in Assets Available for Plan Benefits ...								
Net Assets Available at Beginning of Year	119,418,000	87,254	4,743,274	124,248,528	15,083,934	196,987	3,445,999	18,726,920
Adjustment for Entry Not Previously Recorded	373,773,934	1,185,804	20,852,610	395,812,348	358,690,000	988,817		359,678,817
Net Assets Available at End of Year						17,406,611	17,406,611	
Net Assets Available at End of Year	\$493,191,934	\$1,273,058	\$25,595,884	\$520,060,876	\$373,773,934	\$1,185,804	\$20,852,610	\$395,812,348

Schedule 23

CITY OF BOSTON AND COUNTY OF SUFFOLK
AGENCY AND TRUST FUNDS
ANNUAL FUNDS FLOW STATEMENTS — STATE/BOSTON RETIREMENT SYSTEM
for the calendar years ending December 31, 1980-1985
(in thousands of dollars)

	1980	1981	1982	1983	1984	1985
Receipts:						
From Members	\$ 23,272	\$ 22,069	\$ 25,022	\$ 27,184	\$ 27,324	\$ 28,316
From Employer	76,063	86,491	86,838	103,632	115,297	116,992
From Interest	25,985	30,556	31,748	30,979	38,402	42,949
From Reimbursement of Other Systems	994	86	1,127	583	3,039	4,447
From Commonwealth of Massachusetts	0	0	3,369	4,305	4,000	0
Other Miscellaneous	878	701	1,381	3,716	1,444	9,916
Total Receipts	127,192	139,903	149,485	170,399	189,506	202,620
Payments:						
Regular Annuities	8,075	8,934	10,501	10,937	11,292	12,017
Regular Pensions	48,996	54,130	59,406	61,160	63,694	111,656
Survivorship	5,657	6,362	6,345	6,904	7,272	0
Disability	17,965	21,165	25,351	25,714	26,067	0
Accidental Death	5,567	6,380	6,966	7,684	8,039	0
Total Benefit Payments	86,260	96,971	108,569	112,399	116,364	123,673
Other Payments:						
Refunds	6,413	12,116	11,472	5,835	10,090	9,562
Transfers	691	5,597	10,510	1,012	0	0
Reimbursements to Other Systems	2,415	0	123	6,424	5,587	1,727
Administrative Expenses	670	1,012	1,373	1,595	1,437	1,400
Other Miscellaneous	1,358	304	18,549	3,546	0	0
Total Other Payments	11,547	19,029	42,027	18,412	17,114	12,689
Total Payments	97,807	116,000	150,596	130,811	133,478	136,362
Excess (Deficiency) of Receipts Over Payments	29,385	23,903	(1,111)	39,592	56,027	66,258
Beginning Fund Balance	301,668	331,053	373,936	372,825	412,416	468,444
Prior Period Adjustments		18,980				
Ending Fund Balance	331,053	373,936	372,825	412,417	468,444	534,702
Fund Balances:						
Annuity Savings	242,948	243,674	258,624	292,406	314,175	337,132
Annuity Reserve	78,219	100,406	103,937	103,011	110,509	115,748
Military Services	472	498	540	589	621	649
Pensions	9,126	29,069	9,703	16,822	43,294	81,219
Expenses	288	289	21	(411)	(155)	(46)
"12B" Pension	0	0	0	0	0	0
Total	\$331,053	\$373,936	\$372,825	\$412,417	\$468,444	\$534,702

NOTE: Source — Annual Report to Commissioner of Retirement, Commonwealth of Massachusetts.

Schedule 24

CITY OF BOSTON AND COUNTY OF SUFFOLK
GEORGE ROBERT WHITE FUND
AGENCY AND TRUST FUNDS
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
fiscal years ended June 30, 1985 and 1984

	Years ended June 30,					
	1985			1984		
	Expendable	Nonexpendable	Total	Expendable	Nonexpendable	Total
Revenues:						
Investment income	\$ 513,454	\$ 678,654	\$ 1,192,108	\$ 534,791	\$ 671,923	\$ 1,206,714
Rental and other income	—	15,500	15,500	—	6,325	6,325
Net realized gain on sale of investments	3,018	362,927	365,945	—	26,976	26,976
Fund transfers	883,170	(883,170)	—	1,020,563	(1,020,563)	—
Net gain on sale of real estate	—	—	—	—	2,122,262	2,122,262
Proceeds of third-party sale of real estate	—	350,000	350,000	—	—	—
Total Revenues	1,399,642	523,911	1,923,553	1,555,354	1,806,923	3,362,277
Expenses:						
Public works	467,301	—	467,301	1,777,418	—	1,777,418
Investment advisory fees	40,125	—	40,125	27,229	—	27,229
Salaries	1,320	—	1,320	11,467	—	11,467
Office, general and administrative	2,752	—	2,752	9,489	—	9,489
Real estate fees, legal and other	39,751	—	39,751	—	—	—
Total Expenses	551,249	—	551,249	1,825,603	—	1,825,603
Excess (deficiency) of revenues over expenses						
Fund balances, beginning of year	848,393	523,911	1,372,304	(270,249)	1,806,923	1,536,674
Cumulative effect of accounting change	4,028,073	7,877,564	11,905,637	4,406,949	6,296,486	10,703,435
Increase in valuation allowance	108,627	225,845	334,472	—	—	—
Fund balances, end of year	—	—	—	(108,627)	(225,845)	(334,472)
	\$4,985,093	\$8,627,320	\$13,612,413	\$4,028,073	\$7,877,564	\$11,905,637

Schedule 25

CITY OF BOSTON AND COUNTY OF SUFFOLK

AGENCY AND TRUST FUNDS

GIFTS AND BEQUESTS — OTHER CITY TRUST FUNDS

COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITIES

years ended June 30, 1985 and 1984

	Years ended June 30,			
	1985		1984	
	Expendable	Nonexpendable	Total	Total
	Expendable	Nonexpendable	Expendable	Nonexpendable
Revenues:				
Investment income	\$ 913,082	\$ 1,215,495	\$ 2,128,577	\$ 875,027
Cemetery income	66,662	411,642	478,304	54,877
Rental income	19,165		19,165	19,229
Total Earnings	998,909	1,627,137	2,626,046	949,133
Donations	315,739	51	315,790	160,439
Net gain (losses) on sale of investments	(67,317)	474,650	407,333	(12,472)
Fund transfers	1,087,716	(1,087,716)	—0—	1,123,374
Total revenues	2,335,047	1,014,122	3,349,169	2,220,474
Expenditures:				
Program:				
City beautification	527,479		527,479	646,060
Parks and recreation	946,923		946,923	130,705
Cemetery	466,626		466,626	338,513
Custodial and administrative fees	112,100		112,100	127,781
Investment advisory fee	107,774		107,774	63,857
Other	29,701		29,701	8,388
Total expenses	2,190,603	—0—	2,190,603	1,315,304
Excess of revenues over expenses	144,444	1,014,122	1,158,566	905,170
Fund balances, beginning of year	9,324,310	14,198,885	23,523,195	8,719,795
Cumulative effect of accounting change	547,524	1,652,031	2,199,555	(300,655)
Increase in valuation allowance			—0—	
Fund balances, end of year	\$10,016,278	\$16,865,038	\$26,881,316	\$9,324,310
Various fund balances at end of year				
James P. Baxter, Bequest	586,484		586,484	511,486
Percival P. Baxter, Bequest	607,141		607,141	546,457
Edward I. Browne Fund	3,143,113	5,442,309	8,585,422	2,995,997
Cemetery Trust Fund	272,154	4,248,283	4,520,437	505,570
Common Trust Fund No. 1	4,125,088	606,264	4,731,352	3,745,867
George F. Parkman Fund	886,131	6,334,966	7,221,097	883,470
George D. Hovey, Bequest	106,852	233,216	340,068	84,472
Funds for Parks & Recreation	289,315		289,315	50,991
Totals	\$10,016,278	\$16,865,038	\$26,881,316	\$9,324,310
			\$14,198,885	\$23,523,195

Schedule 26

CITY OF BOSTON AND COUNTY OF SUFFOLK
AGENCY AND TRUST FUNDS
GIFTS AND BEQUESTS — SCHOOL TRUST FUNDS
COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITIES
years ended June 30, 1985 and 1984

	Years ended June 30,			
	1985		1984	
	Expendable	Nonexpendable	Total	Expendable Nonexpendable Total
Revenues:				
Investment income	\$ 25,432	\$ 40,353	\$ 65,785	\$ 23,778 \$ 32,712 \$ 56,490
Other	123		123	1,945
Total earnings	25,555	40,353	65,908	25,723 32,712 58,435
Transfers	(9,831)	9,831	—0—	13,702 (13,702) —0—
Total revenues	15,724	50,184	65,908	39,425 19,010 58,435
Expenditures:				
Scholarships	4,030	3,000	7,030	7,500 7,500
Awards to schools	19,236	2,925	22,161	11,916 1,900 13,816
Administrative expenses	101	48	149	79 37 116
Total expenses	23,367	5,973	29,340	11,995 9,437 21,432
Excess of revenues over expenses	(7,643)	44,211	36,568	27,430 9,573 37,003
Fund balances, beginning of year	278,950	371,445	650,395	255,264 367,138 622,402
Cumulative effect of accounting change	11,649	16,259	27,908	(3,744) (5,266) (9,010)
Increase in valuation allowance			—0—	—0—
Fund balances, end of year	\$282,956	\$431,915	\$714,871	\$278,950 \$371,445 \$650,395
Various fund balances at end of year				
Grace N. Aznive Art Scholarship Fund		57,053	57,053	51,742 51,742
Bowdoin Dorchester Fund	8,906		8,906	8,142 8,142
Mary M. Cawley Home Economics Fund		6,665	6,665	6,272 6,272
Common Trust Fund No. 3	274,050	204,425	478,475	160,674 431,482
Mary Dorothea Devereaux Fund		24,205	24,205	25,696 25,696
Henry B. Hall Fund		139,567	139,567	127,061 127,061
Totals	\$282,956	\$431,915	\$714,871	\$278,950 \$371,445 \$650,395

Schedule 27

CITY OF BOSTON AND COUNTY OF SUFFOLK
AGENCY AND TRUST FUNDS
HEALTH AND HOSPITALS TRUST FUNDS
COMBINED STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITIES
for the years ended June 30, 1985 and 1984

	1985	1984
Revenues:		
Investment Income and Miscellaneous Receipts	\$ 986,056	\$ 920,873
Gain on Security Transactions		
Total Revenues	<u>986,056</u>	<u>920,873</u>
Expenditures:		
For Designated Trust Purposes	888,301	578,680
Losses on Security Transactions	58,910	101,624
Total Expenses	<u>947,211</u>	<u>680,304</u>
Excess of Revenues over Expenses	38,845	240,569
Fund Balances — Beginning of Year	10,905,392	10,664,823
Fund Balances — End of Year	<u>\$10,944,237</u>	<u>\$10,905,392</u>

SECTION III
STATISTICAL STATEMENTS AND INFORMATION

Schedule 28

CITY OF BOSTON AND COUNTY OF SUFFOLK
SINKING FUNDS
BALANCE SHEET
June 30, 1985

	Total
ASSETS	
Cash on Hand and in Bank	\$ 254,072
Investments at Book Value	8,668,500
Sinking Funds Available for Debt Service	8,922,572
Total Assets	<u>\$8,922,572</u>
LIABILITIES AND FUND BALANCES	
Amount to be Provided for Serial Debt Retirement	\$ 159,192
Sinking Fund Bonds	8,668,500
Fund Balance	94,880
Total Liabilities and Fund Balance	<u>\$8,922,572</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
ANALYSIS OF CHANGES IN SINKING FUND
year ended June 30, 1985

Balance June 30, 1984:		
Cash	\$ 253,947	
Investments	8,823,500	
		<u>\$9,077,447</u>
Additions:		
Betterments, Assessments, etc. (Note A)	—0—	
Interest on Investments	2,650	
		<u>2,650</u>
		9,080,097
Deductions:		
Redemption of Serial Debt	—0—	
Redemption of Rapid Transit Debt	155,000	
Interest on Rapid Transit Debt	2,525	
		<u>157,525</u>
Balance June 30, 1985 (Note B):		
Cash	254,072	
Investments	8,668,500	
		<u>\$8,922,572</u>

NOTE A:

Betterments, Assessments, etc. — Not Available Due to Revaluation

NOTE B:

Available for Reduction of Sinking Funds Debt	\$8,668,500
Available for Reduction of General Debt	159,192
Available for Interest on Sinking Fund Debt	94,880
	<u>\$8,922,572</u>

Schedule 29

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMBINED SCHEDULE OF BONDS PAYABLE
June 30, 1985

Serial Bonds Issued	Original Amount Issued	Interest Rate	Payable to
June 15, 1985 (Note A)	\$ 2,999,964	7.5%	June 15, 1988
May 1, 1985	65,000,000	7.5 — 10.125%	Jan. 1, 2005
October 1, 1984 (Note A)	1,999,892	8.25%	Oct. 1, 1987
May 1, 1984	55,000,000	8.60 — 10.75%	Jan. 1, 2004
September 1, 1983	30,000,000	9.25 — 10.75%	Aug. 1, 2003
January 1, 1983	45,000,000	6.25 — 9.50%	July 1, 1992
June 1, 1980	30,000,000	7.75 — 8.50%	June 1, 2000
March 1, 1980	25,000,000	10.50%	March 1, 2000
May 1, 1979	55,000,000	6.50 — 8.50%	May 1, 1999
April 1, 1978	25,000,000	5.80 — 7.50%	April 1, 1998
November 1, 1977	40,000,000	6.00 — 7.75%	Nov. 1, 1997
March 1, 1977	40,000,000	6.50 — 10.0%	March 1, 1997
October 1, 1976	35,000,000	7.10 — 10.0%	Oct. 1, 1995
March 1, 1976	85,000,000	8.00 — 10.0%	March 1, 1996
April 1, 1975	39,980,000	7.30%	April 1, 1995
June 1, 1974	43,110,000	6.40%	June 1, 1994
September 1, 1973	27,000,000	5.80%	Sept. 1, 1993
December 1, 1972	39,000,000	5.10%	Dec. 1, 1992
June 1, 1972	45,000,000	5.30%	June 1, 1992
December 1, 1971	52,180,000	5.30%	Dec. 1, 1991
August 1, 1971	25,000,000	6.50%	Aug. 1, 1991
December 1, 1970	30,000,000	5.90%	Dec. 1, 1990
August 1, 1970	20,000,000	6.50%	Aug. 1, 1990
December 1, 1969	24,000,000	6.90%	Dec. 1, 1999
August 1, 1969	15,000,000	6.00 — 6.25%	Aug. 1, 1999
December 1, 1968	17,780,000	3.25 — 4.75%	Dec. 1, 1998
August 1, 1968	12,150,000	4.00 — 4.50%	Aug. 1, 1993
December 1, 1967	23,020,000	4.50%	Dec. 1, 1997
August 1, 1967	9,180,000	4.25 — 4.50%	Aug. 1, 1997
November 1, 1966	18,500,000	4.25 — 4.50%	Nov. 1, 1996
November 1, 1965	12,400,000	3.25 — 3.75%	Nov. 1, 1995
December 1, 1964	13,075,000	0.25 — 3.75%	Dec. 1, 1994
June 1, 1964	10,640,000	3.50%	June 1, 1994
Rapid Transit Debt		2.125 — 3.0%	

Schedule 29
CITY OF BOSTON AND COUNTY OF SUFFOLK
COMBINED SCHEDULE OF BONDS PAYABLE
June 30, 1985

General Purpose	Economic Devl. Ind. Corp.	Schools	Parking Facilities	Urban Redevelop- ment	Water & Sewer	Total
\$ 2,999,964						\$ 2,999,964
38,175,000	\$1,350,000	\$ 5,870,000		\$19,605,000		65,000,000
1,999,892						1,999,892
43,740,000	1,610,000	475,000	\$ 470,000	5,730,000		52,025,000
10,030,000		10,120,000		7,785,000		27,935,000
45,000,000						45,000,000
7,300,000	375,000		8,625,000	1,000,000		17,300,000
5,445,000	1,680,000	7,555,000				14,680,000
5,620,000	760,000	16,150,000	3,500,000	7,600,000		33,630,000
3,010,000		10,110,000	455,000	1,040,000		14,615,000
2,845,000		16,400,000	1,210,000	4,625,000		25,080,000
3,320,000		13,200,000		4,080,000	\$ 210,000	20,810,000
1,225,000		13,310,000		3,760,000	720,000	19,015,000
6,455,000		25,350,000		7,010,000	765,000	39,580,000
10,150,000		5,900,000		3,100,000	550,000	19,700,000
6,120,000		7,095,000		3,595,000	675,000	14,485,000
3,600,000		4,500,000		2,925,000		11,025,000
5,080,000		6,000,000		1,440,000	700,000	13,220,000
6,090,000		8,225,000				14,315,000
3,490,000		7,175,000	700,000	2,275,000	110,000	13,750,000
4,200,000		3,500,000		1,050,000		8,750,000
1,830,000		2,250,000	185,000	1,470,000	510,000	6,245,000
2,400,000		1,500,000		1,350,000	150,000	5,400,000
1,475,000		1,850,000	125,000	2,195,000	775,000	6,420,000
2,200,000		2,475,000		2,000,000		6,675,000
1,090,000		440,000	100,000	1,260,000	100,000	2,990,000
300,000			800,000	1,080,000	100,000	2,280,000
2,020,000		750,000	225,000	1,235,000	90,000	4,320,000
2,145,000		330,000				2,475,000
1,580,000		200,000	100,000	370,000	50,000	2,300,000
1,495,000		50,000	25,000	50,000	35,000	1,655,000
250,000						250,000
3,185,000						3,185,000
<u>\$235,864,856</u>	<u>\$5,775,000</u>	<u>\$170,780,000</u>	<u>\$16,520,000</u>	<u>\$87,630,000</u>	<u>\$5,540,000</u>	<u>\$522,109,856</u>

(Note B) 8,668,500
\$530,778,356

NOTE A. These figures assume that all "Mini-Bonds" are held to maturity on October 1, 1987 and June 15, 1988, respectively.

NOTE B. Includes \$80,000 of Rapid Transit Term Bonds held by the Board of Commissioners of Sinking Funds.

Schedule 30

CITY OF BOSTON AND COUNTY OF SUFFOLK
SUMMARY OF THE STATUS OF ACTIVE BOND ISSUES
year ended June 30, 1985

	Bonds Authorized	Bonds Issued	Years of Maturity	Outstanding as of June 30, 1984	
				Principal	Interest
General Purpose:					
Auditorium	\$ 5,540,000	\$ 5,540,000	1965-1996	\$ 1,875,000	\$ 312,330
Acquisition of Land, Parks and Playgrounds	490,000	490,000	1971-1992	175,000	37,136
Automatic Traffic Control Signals	900,000	350,000	1981-1995	175,000	64,667
Departmental Equipment	18,850,000	18,850,000	1980-1999	7,850,000	3,751,107
New City Hall	24,490,000	24,490,000	1964-1998	9,810,000	2,673,894
Economic Development and Industrial Corporation	7,000,000	7,000,000	1980-2005	4,725,000	3,898,033
Remodeling and Extraordinary Repairs	59,490,000	52,150,000	1975-2005	19,225,000	8,720,170
Total General Purpose	116,760,000	108,870,000		43,835,000	19,457,337
School Buildings:					
Capital Improvements, Act of 1966	24,000,000	24,000,000	1968-1994	10,640,000	3,709,739
Capital Improvements, Act of 1973	11,000,000	11,000,000	1978-2005	9,670,000	9,370,551
Construction of Buildings, Acquisition of Land ..	7,000,000	7,000,000	1964-1987	820,000	60,450
School Project Loan, Act of 1948	305,880,000	282,630,000	1966-2005	159,690,000	75,365,648
Total School Buildings	347,880,000	324,630,000		180,820,000	88,506,388
Other Public Buildings:					
Capital Improvements, Act of 1966	89,560,000	89,060,000	1965-1995	40,570,000	12,976,450
Capital Improvements, Act of 1973	49,330,000	34,805,000	1976-2005	22,820,000	16,006,520
Construction of Public Buildings, Acquisition of Land	36,490,000	35,239,892	1964-2005	15,915,000	8,689,054
Hospital Improvement Loan, Act of 1970	15,000,000	15,000,000	1973-1992	6,000,000	1,431,000
Total Other Public Buildings	190,380,000	174,104,892		85,305,000	39,103,024
Public Works:					
Bridges	5,700,000	5,450,000	1965-2005	2,115,000	848,265
Public Ways	47,500,000	47,499,964	1974-2004	27,275,000	21,024,976
Sidewalks	6,300,000	6,300,000	1980-2003	4,020,000	4,031,212
Street Lighting	14,500,000	14,500,000	1977-1995	7,850,000	2,494,132
Total Public Works	74,000,000	73,749,964		41,260,000	28,398,585
Other:					
Urban Redevelopment and Relocation	164,019,600	150,865,000	1966-2005	74,240,000	39,550,181
Parking Facilities	30,900,000	30,350,000	1965-2004	18,045,000	10,202,740
Water Mains and Meters	8,250,000	8,250,000	1969-1992	3,145,000	1,040,086
Sewerage Loan	10,350,000	10,350,000	1964-1995	3,320,000	1,145,845
Funding Loan — Act of 1982	45,000,000	45,000,000	1986-1993	45,000,000	23,859,250
Rapid Transit Debt	N/A	N/A	N/A	8,823,500	1,940,357
Total Other	258,519,600	244,815,000		152,573,500	77,738,459
Total Combined City and Rapid Transit Debt.	\$987,539,600	\$926,169,856		\$503,793,500	\$253,203,793

(A)

Note A. Bonds Authorized	\$987,539,600
Bonds Issued	926,169,856
Authorized but Unissued	<u>\$61,369,744</u>

Schedule 30

CITY OF BOSTON AND COUNTY OF SUFFOLK
SUMMARY OF THE STATUS OF ACTIVE BOND ISSUES
year ended June 30, 1985

Issued - Fiscal 1985		Payments - Fiscal 1985		Outstanding as of June 30, 1985		Payments - Fiscal 1985		Date of Last Issue
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
\$ 100,000 4,700,000	\$ 44,263 1,074,342	\$ 185,000	\$ 56,712	\$ 1,690,000	\$ 255,618	\$ 185,000	\$ 51,037	Nov. 1965
		25,000	9,782	150,000	27,354	25,000	8,277	Dec. 1971
		30,000	14,422	245,000	94,508	40,000	20,420	May 1985
		1,725,000	538,022	10,825,000	4,287,427	2,015,000	904,512	May 1985
		795,000	397,938	9,015,000	2,275,956	795,000	365,088	Dec. 1968
1,350,000	1,251,081	300,000	391,908	5,775,000	4,757,206	365,000	503,101	May 1985
23,800,000	25,139,673	2,605,000	1,441,365	40,420,000	32,418,478	2,925,000	2,962,479	May 1985
29,950,000	27,509,359	5,665,000	2,850,149	68,120,000	44,116,547	6,350,000	4,814,914	
600,000	567,208	1,045,000	597,870	9,595,000	3,111,869	1,045,000	538,730	June 1974
		535,000	934,603	9,735,000	9,003,156	565,000	934,718	May 1985
		250,000	29,712	570,000	30,738	250,000	19,137	Aug. 1967
		14,080,000	11,428,005	150,880,000	68,974,486	14,215,000	10,791,771	May 1985
5,870,000	5,604,051	15,910,000	12,990,190	170,780,000	81,120,249	16,075,000	12,284,356	
3,875,000	3,778,712	4,340,000	2,439,185	36,230,000	10,537,265	4,320,000	2,171,478	April 1975
		1,365,000	1,651,765	25,330,000	18,133,467	1,580,000	2,018,739	May 1985
		3,749,892	2,312,371	1,530,000	1,240,204	18,134,892	9,761,221	1,535,000
7,624,892	6,091,083	750,000	318,000	5,250,000	1,113,000	750,000	278,250	June 1972
		7,985,000	5,649,154	84,944,892	39,544,953	8,185,000	5,751,640	
500,000 5,999,964	478,629 2,069,411	255,000	128,610	2,360,000	1,198,284	245,000	153,539	May 1985
		2,630,000	2,089,286	30,644,964	21,005,101	2,540,000	2,538,860	June 1985
		295,000	271,887	3,725,000	3,759,325	205,000	375,505	May 1984
		450,000	199,181	1,455,000	607,682	6,845,000	2,085,631	1,500,000
6,949,964	2,747,221	4,635,000	3,097,465	43,574,964	28,048,341	4,490,000	3,649,852	
19,605,000	19,095,524	6,215,000	5,221,050	87,630,000	53,424,655	6,555,000	6,188,341	May 1985
		1,525,000	1,268,191	16,520,000	8,934,549	1,520,000	1,187,384	May 1984
		460,000	215,967	2,685,000	824,119	415,000	186,882	March 1977
		465,000	198,744	2,855,000	947,101	400,000	174,510	April 1975
			3,892,000	45,000,000	19,967,250	2,000,000	3,829,500	Jan. 1983
		155,000	233,304	8,668,500	1,707,053	1,040,000	255,881	
19,605,000	19,095,524	8,820,000	11,029,256	163,358,500	85,804,727	11,930,000	11,792,498	
\$69,999,856	\$61,047,238	\$43,015,000	\$35,616,214	\$530,778,356	\$278,634,817	\$47,030,000	\$38,293,260	
		(B)	(C)	(D)				

Note B. Includes \$229,917 of Accrued Interest and \$1,950 Interest on Rapid Transit Bonds held by the Board of Commissioners of Sinking Funds.

Note C. Includes \$80,000 of Principal on Rapid Transit Bonds held by the Board of Commissioners of Sinking Funds.

Note D. Includes \$10,425 of Interest on Rapid Transit Bonds held by the Board of Commissioners of Sinking Funds.

Schedule 31

CITY OF BOSTON AND COUNTY OF SUFFOLK
ANALYSIS OF DEBT AUTHORIZED BUT UNISSUED
year ended June 30, 1985

Balance, June 30, 1984.	\$135,984,600
Add City Council Authorizations (Note A).	—0—
Less Bonds Issued	69,999,856
Less Authorizations Rescinded	—0—
Less Sale of Surplus Property — (Note B) portion of which is applied to the School Project Loan Act '48	4,615,000
Balance, June 30, 1985.	<u>\$61,369,744</u>

NOTE A. No Council Orders Issued in Fiscal '85.

NOTE B. Portion of Proceeds from sale of Surplus Property applied to Council Order of November 14, 1983 — School Project Loan — Act of '48 (Latin School) — which reduces the amount of authorization.

Fort Hill Garage	\$1,580,000
St. James Ave. Garage	3,035,000
	<u>\$4,615,000</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL OBLIGATION BOND REDEMPTION AND INTEREST BY YEARS
as of June 30, 1985

F.Y.	Payable from Tax Levies (Note A) (Incl. Water & Sewer)			Funding Loan — Act of 1982 (Note B)			Rapid Transit Bonds Payable from Sinking Funds (Note C)			General Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Debt	Interest	Total
1986	\$ 43,990,000	\$ 34,237,879	\$ 78,227,879	\$ 2,000,000	\$ 3,829,500	\$ 5,829,500	\$1,040,000	\$ 225,881	\$ 1,265,881	\$ 47,030,000	\$ 38,293,260	\$ 85,323,260
1987	45,005,000	32,999,731	78,004,731	3,200,000	3,659,000	6,859,000	20,000	206,791	226,791	48,225,000	36,865,523	85,090,523
1988	49,514,856	30,908,481	80,423,336	4,300,000	3,389,750	7,689,750	115,000	204,998	319,998	53,929,856	34,503,228	88,433,084
1989	42,800,000	26,245,988	69,045,988	5,300,000	3,016,500	8,316,500	0	203,479	203,479	48,100,000	29,465,966	77,565,966
1990	41,005,000	23,161,776	64,166,766	6,200,000	2,533,250	8,733,250	0	203,479	203,479	47,205,000	25,898,505	73,103,505
1991	39,465,000	20,209,871	59,674,871	7,200,000	1,929,000	9,129,000	83,500	202,539	286,039	46,748,500	22,341,411	69,089,911
1992	37,470,000	17,411,949	54,881,949	8,250,000	1,204,125	9,454,125	1,860,000	201,375	2,061,375	47,580,000	18,817,449	66,397,449
1993	32,175,000	14,746,010	46,921,010	8,550,000	406,125	8,956,125	1,280,000	158,325	1,438,325	42,005,000	15,310,460	57,315,460
1994	29,470,000	12,304,409	41,774,409				4,250,000	99,513	4,349,513	33,720,000	12,403,921	46,123,921
1995	24,060,000	10,072,954	34,132,954				0	450	450	24,060,000	10,073,404	34,133,404
1996	19,555,000	8,117,815	27,672,815				20,000	225	20,225	19,575,000	8,118,040	27,693,040
1997	15,880,000	6,853,675	22,733,675							15,880,000	6,583,675	22,463,675
1998	13,550,000	5,291,195	18,841,195							13,550,000	5,291,195	18,841,195
1999	9,305,000	4,212,000	13,517,000							9,305,000	4,212,000	13,517,000
2000	7,560,000	3,337,784	10,897,784							7,560,000	3,337,784	10,897,784
2001	5,985,000	2,619,703	8,604,703							5,985,000	2,619,703	8,604,703
2002	5,960,000	2,011,275	7,971,275							5,960,000	2,011,275	7,971,275
2003	5,950,000	1,402,338	7,352,338							5,950,000	1,402,338	7,352,338
2004	5,410,000	793,181	6,203,181							5,410,000	793,181	6,203,181
2005	3,000,000	292,500	3,292,500							3,000,000	292,500	3,292,500
	\$477,109,856	\$256,960,512	\$734,070,368	\$45,000,000	\$19,967,250	\$64,967,250	\$8,668,500	\$1,707,054	\$10,375,554	\$530,778,356	\$278,634,816	\$809,413,172

NOTE A. Principal of \$2,685,000 and Interest of \$824,118 on Water Debt and Principal of \$2,855,000 and Interest of \$947,100 on Sewer Debt is reimbursable by the Water and Sewer Commission.

NOTE B. Issued in accordance with Funding Loan — Act of 1982.

NOTE C. Includes Principal of \$800,000 and Interest of \$10,425 on Rapid Transit Bonds held by the Board of Commissioners of Sinking Funds.

CITY OF BOSTON AND COUNTY OF SUFFOLK
RATE OF RETIREMENT
CITY AND SINKING FUND DEBT
as of June 30, 1985

	Amount	Percent
1986 — 1990	\$244,489,856	46.0 %
1991 — 1995	194,113,500	36.6 %
1996 — 2000	65,870,000	12.4 %
2001 — 2005	26,305,000	5.0 %
	\$530,778,356	100.0 %

Schedule 33
CITY OF BOSTON AND COUNTY OF SUFFOLK
INDIRECT DEBT
year ended June 30, 1985

Name of Related Entity	Outstanding Debt	Boston Share (Note D)		Total
		Percent	Amount	
Direct Debt (Notes A and B):				
Principal Amount	\$530,778,356			
Total Direct Debt				<u>\$530,778,356</u>
Indirect Debt (Note C):				
MBTA	\$119,050,504	42.21%	\$50,251,218	
Commonwealth — Park	56,490,084	19.20%	10,846,096	
Total Indirect Debt				<u>61,097,314</u>
Total Direct and Indirect Debt				<u><u>\$591,875,670</u></u>

Note A. From Summary of Active Bond Issues.

Note B. Approximately \$196 million of the City's direct debt is deemed payable from State reimbursements, Sinking Funds, and contributions by the Water and Sewer Commission.

Note C. Not recorded on the books of the City of Boston; obtained from the MBTA — Treasurer/Controller and the Metropolitan Parks District — Treasurer.

Note D. Annual installments are included in MBTA and MDC assessments payable from General Revenue.

Schedule 34

CITY OF BOSTON AND COUNTY OF SUFFOLK
FIVE-YEAR SUMMARY OF DEBT

	Year Ended June 30,				
	1981	1982	1983†	1984†	1985
Debt Outstanding (Note A)	\$498,003,500	\$455,533,500	\$459,138,500	\$503,793,500	\$530,77,356
Debt Per Capita (Note B)	885	812	820	885	930
Ratios to Fair Market Values (Note C)# . . .	30.5%	27.6%	3.8%	3.8%	3.5%
Debt per Capita as a Percent of Personal Income per Capita (Note B)	11.2%	10.3%	9.0%	9.7%	10.2%
Debt Authorized but Unissued	132,930,000	132,930,000	148,830,000	135,984,600	61,369,744
Bond Anticipation Notes Outstanding	—0—	—0—	—0—	—0—	—0—
Revenue Anticipation Notes Outstanding . .	—0—	—0—	65,000,000	—0—	—0—
Debt Service (Note E)	85,070,206	76,983,128	76,499,816	76,325,746	82,230,726
Debt Service as a Percent of Total General Revenue Fund Expenditures and Encumbrances (Note F)	9.5%	8.8%	8.5%	8.0%	8.6%
Debt Service as a Percent of Total Current and Delinquent Taxes Collected in Fiscal Period	17.8%	18.6%	47.2%	15.1%	24.1%
Debt Service as a Percent of Total General Fund Revenue (Note F)	9.9%	9.2%	8.9%	8.1%	8.3%
Bonds Issued	—0—	—0—	45,000,000	85,000,000	69,999,856
Revenue Anticipation Notes Issued (Note G)	90,000,000	50,000,000	130,000,000	25,000,000	70,000,000
Revenue Anticipation Notes as a Percent of Levy (Note H)	18.2%	12.0%	36.7%	8.0%	20.3%

Note A Includes \$80,000 Rapid Transit Bonds held by Board of Sinking Fund Commissioners.

Note B Population and Per Capita Personal Income figures based on U.S. Census Bureau data.

Note C F'81 and F'82 source: Estimated Sale Value of Taxable Property by B.R.A.

F'83, F'84 and F'85 source: Prospectus/Assessed Valuations by Assessing Department.

Note D Per Capita personal income based on U.S. Census and B.R.A. data.

Note E Includes Debt Service on City, Water, Sewer, Rapid Transit, Funding Loan Act, and Interest (only) on Temporary Borrowings.

Note F Budgetary/Statutory Accounting Basis.

Note G Other than Refunding.

Note H Levy Net of Reserve for Abatements.

Massachusetts communities are now required to assess real and personal property taxes on the "full and fair cash value" as certified by the Massachusetts Department of Revenue. This value, which approximates the estimated sales value previously calculated independently by the Boston Redevelopment Authority, is now calculated by the City's Assessing Department by each January 1st. Commencing with 1983, the City's assessed value and the estimated sales value are considered to be approximately the same for purposes of this table.

† 1983 and 1984 are distorted due to a late mailing of the 1983 tax bills. Subsequently all of the second half of the 1983 tax levy was collected after June 30, 1983 and considered to be a 1984 collection.

Schedule 35

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATEMENT OF TEMPORARY BORROWINGS
year ended June 30, 1985

	Loans in Anticipation of:	
	Revenue	Bond Issue
Balance June 30, 1984	0.00	0.00
Issued (Note A)	70,000,000.00	0.00
Redeemed	70,000,000.00	0.00
Balance June 30, 1985	0.00	0.00
Interest Paid — Year ended June 30, 1985	3,599,512.00	0.00
Amount Authorized by City Council	\$70,000,000.00	0.00

Note A. When short term notes are issued to redeem or, in effect, extend the maturities of similar notes previously issued, only the original amount is shown here as issued.

Schedule 35

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATEMENT OF CHANGES IN SERIAL DEBT OUTSTANDING
year ended June 30, 1985

	Principal	Interest
Outstanding June 30, 1984.....	\$494,970,000.00	\$251,263,435.00
Add: Serial Debt Issued.....	69,999,855.58	61,047,236.94
Less: Serial Debt Matured.....	42,860,000.00	35,382,910.00
Outstanding June 30, 1985 (Notes A and B)	<u>\$522,109,855.58</u>	<u>\$276,927,761.94</u>

Note A. Principal and Interest payments of \$5,540,000.00 and \$1,771,218.75 are reimbursable from the Water and Sewer Commission. The City is contingently liable.

Note B. Rapid Transit Debt Service is not included in this schedule.

Schedule 36

CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT INCURRING POWER WITHIN DEBT LIMIT (NOTE A)
year ended June 30, 1985

Total Debt Incurring Power — within the debt limit (5 percent of \$7,810,000,000 Equalized Valuation under section 10C of Chapter 58 of the General Laws — for use in F'84 and F'85)	\$390,500,000
Less Debt Incurring Power Used:	
Debt Outstanding June 30, 1984 (Within Debt Limit)	88,740,000
Loans Authorized but Unissued as of June 30, 1984 (Within Debt Limit)	48,690,000
Debt Incurring Power Available July 1, 1984	253,070,000
Add:	
Sinking Fund Surplus Available for Debt Retirement	61,090
Debt to be Redeemed July 1, 1984 through June 30, 1985	11,265,000
Debt Incurring Power Within Debt Limit Available for Authorization	\$264,396,090
Actual Debt Authorized Within Debt Limit During Year Ended June 30, 1985	0

NOTE A. Sections 7, 7A, 8, and 10 of Chapter 44 of the General Laws provide that debt for certain specified purposes cannot exceed the debt limit as calculated herein. Debt for certain other purposes can be incurred outside of this limit.

**Number of Officials and Employees of City and County Departments as Required
Under the Provisions of Chapter 486, Section 27, of the Acts of 1909 as
Amended (City Charter)**

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	Feb. 1 1976	Feb. 1 1977	Feb. 1 1978	Feb. 1 1979	Feb. 1 1980	Feb. 1 1981	Feb. 1 1982	Feb. 1 1983	Feb. 1 1984	Feb. 1 1985
Mayor's Office	36	28	32	32	46	12	43	88	12	22
Animal Control Office	1	—	—	—	—	—	—	—	—	—
Board of Rent Appeal	54	48	38	33	38	35	12	12	—	—
Rent Equity Board	—	—	—	—	—	—	—	—	—	—
Rent Control Adm.	—	—	—	—	—	—	—	—	—	—
Bond Allotment Plan	2	2	1	2	2	2	1	—	29	27
Commission on Affairs of the Elderly	14	20	27	88	131	104	107	196	93	82
Commission on the Handicapped	—	—	—	—	—	—	2	3	4	3
Public Celebrations Department	1	1	—	—	1	1	—	—	—	—
Model Neighborhood Board	—	—	—	—	—	—	1	—	—	—
Neighborhood Services	—	—	—	—	—	—	—	—	—	—
Conservation Commission	2	—	—	—	—	—	9	15	—	—
Youth Activities Commission	45	37	36	99	141	—	—	—	—	—
Human Task Force	31	18	16	26	34	20	—	—	—	—
Human Rights	—	—	—	—	—	—	—	—	—	—
Economic Development and Industrial Commission	16	18	18	12	17	16	11	10	6	5
Council on Drug Abuse	8	3	3	6	3	—	—	—	—	—
Safe Streets Act	25	19	17	15	—	—	—	—	—	—
Office of Federal Relations	—	—	—	—	8	9	—	—	—	—
Office of Fiscal Affairs	—	—	—	—	15	13	11	13	6	—
Office of Criminal Justice	—	—	—	—	3	6	—	—	—	—
Community Services Administration	—	—	—	—	4	—	2	12	5	7
Office of Constituent Services	—	—	—	—	—	—	—	—	—	15
Mayor's Press Office	—	—	—	—	—	—	—	—	—	—
Business and Cultural Development	—	—	—	—	—	—	—	—	—	—
Capital Planning	—	—	—	—	6	—	—	—	13	12
Consumers Affairs	—	—	—	—	—	—	—	—	—	3
Women's Commission	—	—	—	—	—	—	—	—	14	9
Mayor's Office Licensing	—	—	—	—	—	—	—	—	—	2
Office of the Boston Bicentennial	12	1	—	—	—	—	—	—	1	—
Office of Property Equalization	—	—	—	—	—	—	137	136	—	—
Office of Public Service	132	131	118	115	147	139	—	—	—	4
Office of Public Information	—	—	—	—	—	—	—	—	1	—
Office of Community Participation	—	—	—	—	—	—	—	—	11	—
Office of Policy Management/Cable	—	—	—	—	—	—	—	—	22	8
Emergency Shelters Commission	—	—	—	—	—	—	—	—	3	2
City Council	9	9	9	9	9	9	9	9	14	14
City Council Officers and Employees	29	26	30	29	31	32	31	36	47	54
Administrative Services Department:										
Administrative Division	10	10	7	7	9	9	16	17	17	16
Personnel and Budget Division	34	73	57	88	110	93	85	65	—	—
Budget Division	—	—	—	—	—	—	—	—	24	23
Personnel	—	—	—	—	—	—	—	—	35	34
Purchasing Division	28	29	27	30	34	28	22	23	26	24
Printing Section	70	66	58	68	76	60	56	61	70	58
Data Processing	49	51	45	45	51	48	55	69	72	71
Health Insurance Unit	—	—	—	—	—	—	—	17	19	19
Labor Relations	—	—	—	—	—	—	—	10	9	8
Complaints Division	—	—	—	—	—	—	—	19	24	—
Trust Office	—	—	—	—	—	—	—	—	4	—
Air Pollution Commission	—	—	—	—	—	—	—	—	—	—
Assessing Department	87	82	77	93	89	81	61	78	197	168
Auditing Department	57	54	60	56	63	49	36	41	53	43
Auditorium Commission	10	12	9	9	9	7	5	—	—	—
Boston Arena	—	—	12	—	—	—	—	—	—	—
Boston Retirement Board	31	28	28	29	28	28	36	42	48	38
Boston Retirement Board Members	—	—	—	—	—	—	—	1	1	1
Boston Traffic Department	191	184	163	181	181	158	153	248	261	241
Parking Clerk	—	—	—	—	—	—	—	37	48	52
Building Department:										
Board of Appeals	140	124	126	124	126	114	108	96	—	—
Board of Examiners	8	9	9	4	3	4	2	5	—	—
City Clerk Department	14	14	14	15	16	11	10	11	14	11
Registry Division	36	35	32	32	32	32	24	25	22	19
City Record, Publication of	2	2	2	2	2	3	2	2	2	—
Conservation Commission	—	2	2	3	—	2	—	—	—	—
Community Schools Administration	—	—	—	—	105	52	36	146	167	131
Election Department	44	42	44	67	67	65	23	40	55	50
Listing Board	—	—	—	—	—	—	—	6	18	135
Finance Commission	6	6	7	6	7	3	4	3	4	4
Fire Department	2,114	2,084	2,091	2,107	2,213	2,017	1,510	1,707	1,715	1,725
Hospital Department:										
Hospital Division	3,637	3,354	2,838	3,372	—	3,300	—	—	3,122	3,116
Sanatorium Division	466	408	418	406	4,248	407	3,830	4,039	364	404
Long Island Hospital Division	548	512	511	548	—	550	—	—	487	401
Housing Inspection Department:										
Inspectional Services	90	204	204	206	266	244	224	250	275	227
Weights and Measures Division	17	16	17	16	16	16	14	15	—	—
Law Department	61	56	50	55	61	53	61	59	63	58
Workmen's Compensation Service	6	5	6	5	8	—	—	12	10	10
Library Department	741	712	635	689	758	584	474	625	629	660
Licensing Board	13	14	14	14	13	14	14	12	14	13
Parks and Recreation Department:										
Cemetery Division	426	430	390	393	570	397	222	229	262	255
Police Department	50	47	45	39	41	32	27	32	38	33
Public Facilities Department	3,058	2,933	2,770	2,702	3,057	2,930	2,096	2,262	2,453	2,388
Public Works Department:										
Central Office	165	105	69	78	102	234	106	216	235	225
Automotive Division	37	30	29	36	32	27	29	30	91	92
Bridge Service	95	98	95	90	88	80	70	58	—	—
Highway Service	44	43	43	45	48	22	21	48	41	41
Sanitary Service	425	413	364	378	226	367	220	361	231	213
Sewer Service	102	96	96	91	75	63	64	90	25	24
Survey Division	94	89	—	—	—	—	—	—	—	—
Water Service	45	49	49	50	46	—	—	—	—	—
Real Property Department:										
Real Property Division	256	245	—	—	—	—	—	—	—	—
Buildings Division	17	16	18	17	15	12	18	22	168	117
Market Division	190	151	139	147	179	169	78	91	—	—
Real Property — Property	4	4	4	3	3	—	—	—	—	—
Environment Division	—	—	—	—	—	—	—	—	21	15
Public Improvements	—	—	—	—	—	—	—	—	13	6
Fair Housing	—	—	—	—	—	—	—	—	7	8
School Buildings Department	69	66	66	68	58	54	50	52	—	—
School Department	7,744	7,988	8,162	7,949	7,992	8,176	7,616	7,748	8,127	8,323
Treasury Department:										
Collecting Division	61	59	46	50	50	46	44	34	30	26
Treasury Division	27	33	35	36	30	23	23	25	25	30
Veterans' Services Department	55	51	49	49	46	43	20	28	27	23
Veterans' Graves Registration	3	3	3	3	3	3	3	3	3	3
Total — County of Suffolk	1,545	1,584	1,686	1,738	611	597	559	627	626	622
Total	23,464	23,106	22,065	22,727	22,510	21,729	18,529	19,971	20,761	20,687

Ed. Note: The above figures include permanent, temporary, emergency, and part-time employees on city and county payrolls on February 1, 1985, except employees whose salaries are federally funded.

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CITY OF BOSTON & COUNTY OF SUFFOLK



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